

NOTICE:

This is a preliminary issue of the 1997 Edition of the U. S. Army Training and Doctrine Command International Merchant Purchase Authorization Card (IMPAC) Instructions. Installation Directors of Contracting are invited to provide comments, which should be addressed to Sharon Horton, TRADOC IMPAC Program Coordinator (email Hortons @ emh10.monroe.army.mil, or fax number (DSN) 680-5411 or commercial (757) 728-5411.) There are lots of DA initiatives currently being worked that will affect the contents of this SOP; updates to this instruction will be made periodically as initiatives are implemented or changes occur. DOCs will be notified of changes by email when changes are made, new initiatives are implemented or when issues arise relating to the Army IMPAC program. OPARC will issue hard copies of this instruction on an exception basis only; OPARC Homepage will be the primary location.

U.S. Army
TRAINING AND DOCTRINE
COMMAND



STANDARD OPERATING PROCEDURE

97-1

INTERNATIONAL MERCHANT PURCHASE

AUTHORIZATION CARD (IMPAC)

INSTRUCTIONS

DEPARTMENT OF THE ARMY
U.S. ARMY TRAINING AND DOCTRINE COMMAND
Fort Monroe, Virginia 23651-5000

Standard Operating Procedure (Preliminary) 1997 Edition

TRADOC INTERNATIONAL MERCHANT PURCHASE
AUTHORIZATION CARD (IMPAC) INSTRUCTIONS

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Chapter 1
General

1. INTRODUCTION.

a. The General Services Administration (GSA), Federal Supply Service (FSS), awarded a contract for Governmentwide commercial credit card services to Rocky Mountain BankCard System, Inc. (RMBCS) on February 16, 1994. The contract provides for commercial "credit" cards and associated services to support official Government purchases. The International Merchant Purchase Authorization Card (IMPAC) (hereinafter referred to as the "purchase card"):

(1) Is intended to supplement and simplify established small purchase procedures,

(2) Can be used as a payment method under existing contracts or other contracting vehicles (e.g., BPAs, purchase orders, etc.), and

(3) Is designed to minimize cost/administrative burden and reduce procurement leadtime.

b. These procedures are designed to supplement the "Instructions for the Use of the U.S. Government Credit Card" distributed to the Cardholder and Approving Official at the time the purchase card is issued. These procedures establish internal guidance within TRADOC for the acquisition of supplies and services with the purchase card under the authority of AFARS Part 13.90.

c. Supplementation of this Standard Operating Procedure (SOP) by functional area managers/process owners is permissible if it is necessary to identify internal procedures that further define processes which are unique to each activity/organization. Such supplements (or other published guidance which directly or indirectly affects TRADOC's purchase card program) must not impede or otherwise further restrict use of the purchase card. Additionally, such supplements must first be coordinated with the Director of Contracting (DOC) (in the case of installation specific instructions) or the Procurement Assistant Responsible for Contracting (PARC) (in the case of headquarters instructions) prior to publication and dissemination. Development of supplemental implementing instructions that are not based on Army regulation or other statutory or regulatory guidance is restricted.

d. It is understood that installation process owners have the responsibility to manage and control certain items and/or services. However, in keeping with direction from the Chief of Staff of the Army to remove as many barriers as possible to maximize use of the purchase card, functional area managers, (e.g., DOIM, DOL, DRM, etc.) should examine locally-imposed procedures that affect the IMPAC purchase card program and relax or eliminate those determined to be overly restrictive

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or unnecessary. Process owners are encouraged to work with the DOC to streamline and improve the efficiency of the preauthorization process.

e. One way to assist the cardholder is to develop lists of items that are normally stocked locally (e.g., DOL's Authorized Stockage List (ASL)), as well as lists of items that are preapproved for local purchase. These types of lists enable the cardholder to quickly determine which items are presently stocked at the installation and/or those items that can be purchased without first requesting approval.

f. Many changes in procurement policy have been and are continuing to be implemented in an attempt to maximize use of the purchase card within DoD and the Army. Everyone involved in the Government procurement process across all functional disciplines must accept the challenge to identify efficiencies in managing our assets and conducting business, with the goal of obtaining the soldier's requirements quicker and at more reasonable prices.

1-1. PURPOSE. To establish policies and procedures for use of the purchase card to acquire and/or pay for supplies and services which are commercially available and have been approved for local purchase.

1-2. APPLICATION. This SOP applies to all purchases of supplies and services using the purchase card within TRADOC, to include tenant and satellite activities within the installation's area of support as prescribed in AR 5 -9.

1-3. REFERENCES:

a. AR 5-9, Intraservice Support Installation Area Coordination, Mar 1984 Edition and Changes/Updates.

b. AR 37-1, Finance and Accounting Policy Implementation, Sep 1995 Edition and Changes/Updates.

c. Army Federal Acquisition Regulation Supplement (AFARS), 1996 Edition and Changes/Updates.

d. Department of Defense Federal Acquisition Regulation Supplement (DFARS), 1991 Edition and Changes/Updates.

f. Federal Acquisition Regulation (FAR), 1990 Edition and Changes/Updates.

g. HQ TRADOC Acquisition Regulation 715-3, 1997 Edition and Changes/Updates.

h. Governmentwide Commercial Credit Card Service, Contract Guide, GS-23F-94031, Oct 95.

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i. DoDD 5500.7-R, Aug 1993 Edition and Changes/Updates, Joint Ethics Regulation, Standards of Conduct.

j. AR 710-2, Inventory Management Supply Policy Below the Wholesale Level, Mar 1994 Edition and Changes/Updates.

k. AR 735-5, Policies and Procedures for Property Accountability, March 1994 Edition and Changes/Updates.

l. AR 25-30, Army Integrated Publishing and Printing Program, February 1989 Edition and Changes/Updates.

m. AR 25-1, Army Information Resources Management Program, November 1988 Edition.

1-4. DEFINITION OF TERMS: (Where applicable, terms are cross-referenced to later, more definitive guidance.)

a. Agency Program Coordinator (APC). The individual at the installation or activity designated by the ordering agency/organization to perform contract administration for the Government Commercial Credit Card Service Program. Within TRADOC, the APC is assigned to the Directorate of Contracting.

b. Account Set -up Information. Specific information required by the contractor for each cardholder and approving official so that active accounts can be established for each. This information is supplied by the DOC directly to RMBCS (see Exhibits 3 and 5).

c. Accountable Officer. The individual at the installation supply support activity (ISSA) through which all supply requests are normally submitted, unless the required item is on a list of items that have been preapproved for local purchase. The accountable officer normally determines the source of supply and initiates appropriate purchase action.

d. Administrative Office. The office with direct overall responsibility for the IMPAC purchase card program. Within TRADOC, this office is the installation Directorate of Contracting (DOC). The DOC will appoint approving officials, cardholders, program coordinator and disputes official.

e. Approving Official. The individual (normally, the cardholder's immediate supervisor) within a directorate or activity who will certify the cardholder's monthly "Statement of Account" (SOA) and ensure that payments are for authorized purchases, made in accordance with regulatory and statutory guidance. Further, the approving official must certify his/her own monthly statement (see Exhibit 11) which is a composite report of activity of all cardholders. Finally, the approving official is responsible for certifying the monthly invoice and forwarding it to DFAS for payment. This individual will be the

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cardholder's immediate supervisor or higher level official. A cardholder cannot be his/her own approving official. The DOC may delegate other duties as required by the installation (see Exhibit 2). Note: the approving official is not the same person as the accountable officer in the installation supply support activity (ISSA).

f. Authorization. The process accomplished by the merchant at the point of sale to electronically verify that a purchase is being made within the established cardholder limits.

g. Cardholder. The individual to whom a card is issued and procurement authority is delegated. The purchase card bears the cardholder's name and can be used only by that individual to make official Government purchases.

h. Defense Finance and Accounting Services (DFAS). The designated payment office. DFAS pays invoices from Rocky Mountain BankCard System (RMBCS) after certification by the cardholder's approving official.

i. Delegation of Authority. A written delegation issued by the DOC to trained individuals which establishes them as authorized cardholders (see Exhibit 1.) This delegation of authority will specify spending and usage limitations unique to that cardholder, and must be maintained in the file of each cardholder. Individuals delegated contracting authority are procurement officials, as defined under Section 27 of the Office of Federal Procurement Policy Act. They must receive training in use of the purchase card and contracting ethics. Execution of a procurement integrity certification is required by FAR 3.104-12 if the sum of the cardholder's annual purchases is expected to exceed \$20,000.

j. Dispute. A disagreement between the cardholder and RMBCS regarding items appearing on the cardholder monthly statement of account (SOA).

k. Disputes Official. An individual in the DOC who will coordinate, process and monitor all disputed purchases, credit or billing errors, etc., after efforts by the cardholder and approving official have been unsuccessful.

l. IMPAC. International Merchant Purchase Authorization Card. The "IMPAC" initials will appear on the purchase card and on most forms. The contractor who currently maintains all IMPAC accounts is Rocky Mountain BankCard System, Inc. (RMBCS).

m. Merchant Type Code. Code assigned to a merchant which categorizes the type of business the merchant is engaged in and the kinds of goods and services provided. This code is identified each time an authorization is sought and is used to identify those merchants who provide goods and/or services that are unauthorized for that cardholder (e.g., airlines, travel agencies, bars, etc.)(see Exhibit 8.)

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n. Payment Cycle Standards.

Cardholder receives SOA or SOA Date*	Cardholder Forwards to Approving Official	Approving Official Forwards to DFAS for Payment with a copy to DOC & Cardholder	DFAS Pays RMBCS Invoice
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Day 1

Day 5

Day 15

Day 30

*Cardholders should datestamp or otherwise record the date the SOA was received.

Payments to RMBCS for purchases made with the purchase card will be made by DFAS. Interest penalties due under the Prompt Payment Act are computed on the 30th day from the date the invoice is received by the Government, or 30 days from the date of the invoice if it is uncertain when the invoice was received. RMBCS may suspend cardholder privileges for the entire installation when undisputed amounts are over 60 days delinquent. Cardholders must know his/her cycle date (statement date). If the SOA is not received by the second day of the month following the cycle date, contact RMBCS at 1-800-227-6736 to obtain a reprint. Documentation supporting disputed items should be promptly forwarded to RMBCS to ensure timely reconciliation of monthly statements. The exception is when the item has been ordered and not yet received (see paragraph 3-5, Disputes).

o. Program Coordinator. The individual appointed by the DOC who serves as the liaison between cardholders, the installation, HQ TRADOC, RMBCS, and GSA.

p. Property Book Officer. The individual responsible for monitoring purchases of nonexpendable items and ensuring that inventory accountability is performed. This should be accomplished without being an overly burdensome process. Some installations accomplish this by having the cardholder provide the Property Book Officer with a copy of their monthly Statement of Account (SOA) or the purchasing logs, with accountable items highlighted. Cardholders are responsible for coordinating the delivery and approval of nonexpendable items with the Property Book Officer.

q. Statement of Account (SOA). A monthly listing of all charges made by the cardholder and billed by RMBCS (see Exhibit 9).

r. Tax Exemption. Purchase card transactions are exempt from state and local taxes, in accordance with state and local laws. The phrase "U.S. Government Tax Exempt" will be embossed on the front of each IMPAC purchase card. The cardholder is responsible for ensuring the merchant does not charge taxes, since taxes are not valid disputes and cannot be deducted from payment.

1-5. GENERAL INFORMATION.

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a. TRADOC Directors of Contracting (DOCs) will return purchase requests for items or services valued at less than \$2,500 if not supported by an adequate justification why the cardholder cannot obtain the requirement with the purchase card. Cardholders should be able to obtain most micropurchase requirements. Some examples of acceptable justifications include:

(1) If the activity's only cardholder has not yet completed, or is scheduled for training;

(2) If the cardholder has made and documented three calls to legitimate vendors and cannot find a source or cannot find a vendor who will accept the purchase card;

(3) If the price quoted by the vendor that will accept the card is higher than the price of a vendor that does not. However, note that the DOC may choose to reject a purchase request in this situation if the administrative cost of issuing a purchase order makes it in the best interest of the government for the cardholder to make the purchase.

b. DOCs shall not issue purchase cards to contractors. If contractors working on cost-type contracts want to request cards, they may forward their request to RMBCS with a letter from the contracting office stating the card is being requested pursuant to 48 CFR 51.102.

c. Supplies and services up to \$2,500 may be procured with appropriated funds from Non-Appropriated Fund Instrumentalities (NAFIs), using the purchase card as long as the cardholder has received approval for local purchase from the appropriate process owner and the purchase is not otherwise prohibited by law, Executive Order or other regulation.

d. In accordance with AAFES policy, cardholders making official purchases will be granted access to AAFES; payment will be made ONLY with the IMPAC purchase card.

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Chapter 2
Responsibilities

2-1. NOMINATIONS. Commanders/Directors or their designees will nominate individuals within their organization to serve as Approving Official(s) and Cardholder(s).

2-2. DIRECTOR OF CONTRACTING (DOC). The DOC has overall responsibility for oversight of the IMPAC purchase card program on the installation. The DOC will:

a. Designate an individual within the DOC to act as the Agency Program Coordinator (APC) to monitor/manage the program and resolve problems.

b. Develop (when necessary) and maintain supplemental implementing instructions.

c. Issue delegations of authority to cardholders (see Exhibit 1) and appoint approving officials (see Exhibit 2).

d. Promote and publicize the program throughout the command and industry.

e. Assist activities in determining cardholder requirements (e.g., number of cardholders required, authorization limits, authorization codes, etc.).

f. Ensure that prospective approving officials and cardholders receive appropriate training and orientation covering use of the purchase card prior to being delegated authority under the program.

g. Establish approving official and cardholder accounts after they have completed required training.

h. Review cardholder and approving official performance to ensure proper controls are in place to prevent potential fraud, waste and abuse.

i. Maintain statistics and report advantages/disadvantages, barriers, "good news," "lessons learned," etc.

j. Initiate disciplinary action for unauthorized use of the purchase card or failure to follow prescribed procedures.

k. Process ratifications of unauthorized procurements. The DOC may process ratifications with the purchase card, so long as all other requirements have been met.

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2-3. PURCHASE CARD PROGRAM COORDINATOR. The activity purchase card program coordinator functions as the primary liaison between cardholders, the installation, HQ TRADOC, RMBCS, and GSA and will:

- a. Serve as the representative on technical matters for the installation program.
- b. Provide and certify training for the purchase card program.
- c. Serve as the disputes official, if so designated by the DOC.

2-4. CARDHOLDERS. Cardholders hold a public trust and must meet the highest ethical standards. Cardholders shall:

a. Ensure that the IMPAC purchase card is used **FOR OFFICIAL GOVERNMENT PURPOSES ONLY**. The card was designed showing the Great Seal of the United States and the words "United States of America" imprinted on it to avoid being mistaken for a personal credit card.

b. Safeguard the purchase card and account number at all times. The card is embossed with the cardholder's name and is designed so that it cannot be confused with personal credit cards. **CARDHOLDERS SHALL NOT ALLOW ANYONE TO USE THEIR CARD OR ACCOUNT NUMBER, INCLUDING APPROVING OFFICIALS, SUPERVISORS, OR COMMANDERS IN THE CARDHOLDER'S CHAIN OF COMMAND**. Failure to safeguard the purchase card and account number will result in the card being withdrawn from the cardholder.

c. Ensure proper documentation of the following elements prior to making any purchase:

(1) Brief, written description of required item or service.

(2) Funding Availability. Funds must be made available prior to making any purchase. The Director, Resource Management (DRM) or activity budget official will be responsible for providing bulk funding for micropurchase transactions. It is the cardholder's responsibility to ensure that funding has been certified and is sufficient for the purchase.

(3) Ensure local purchase authority has been provided by the responsible process owner (DOL, DOIM, DPW, etc.).

(4) If purchasing a property book (non-expendable) or a hand receipt (durable) item, ensure that procedures established by the installation DOL are followed regarding property accountability.

d. Check mandatory sources of supply prior to initiating purchases. For instance, some mandatory sources include:

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(1) Institute of Heraldry for flags and guidons,

(2) General Services Administration (GSA) for tires, chemicals and other items,

(3) Federal Prison Industries, Inc. (FPI) - also known as UNICOR) for furniture and toner cartridges, and

(4) National Industries for the Blind/National Industries for the Severely Handicapped (NIB/NISH) for many office supplies. NIB/NISH requirements can be satisfied by going to GSA, regional Lion's Club International, Inc. stores, or GSA's new federal supply schedule "desktop" contracts.

e. Make purchase card transactions as prescribed in accordance with this SOP, the GSA "Governmentwide Commercial Credit Card Service Contract Guide", procurement statutes, policies and regulations (see Exhibit 13), training received and within the specific, delegated authority. If questions arise, contact the installation IMPAC program coordinator. RMBCS customer service representatives are also available to answer questions, and may be reached by calling 1-800-227-6736.

f. A single purchase transaction may include multiple items, but the total amount, to include all incidental charges (e.g., shipping/transportation costs) shall not exceed the cardholder's single purchase limit. **Do not split requirements to stay within the single purchase limit. This practice is prohibited.** When the total value of required items exceeds the cardholder's single purchase limit, combine the items on one purchase request and forward it to the DOC.

g. For requirements under \$2,500, competition is not required. However, the cardholder must determine the price to be fair and reasonable (information on how to determine price reasonableness will be covered in cardholder and approving official training) and rotate purchases among qualified vendors.

h. The purchase card may be used for payment purposes only, for transactions whose total value exceeds \$2,500 (the micropurchase limit), if a higher dollar limitation is authorized in the cardholder's specific delegation. In these cases, solicit competition from at least three legitimate sources. Also, the following requirements apply:

(1) The transaction must be made in conjunction with a simplified acquisition procedure (such as a purchase order or blanket purchase agreement (BPA), etc.), or to initiate calls or orders placed against existing contracts or agreements (e.g., indefinite quantity contracts or Federal Supply Schedule (FSS) contracts, etc.). The contract or agreement must include applicable clauses/provisions and allow for payment with the purchase card. In these cases, it is the responsibility of the cardholder to obtain vendor confirmation that the contract or agreement allows for payment with the IMPAC purchase card.

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(2) Information on placing orders against indefinite delivery contracts is found in Part 16.5 of the FAR (copy on file at the DOC). The DOCs will determine if cardholders outside the DOC will be given authority to place orders against these type contracts and if so, provide training on the types of information that must be documented to satisfy written requirements applicable to placing orders against indefinite delivery contracts, reporting requirements, etc.

(3) For purchases over \$2,500 (when authorized in the cardholder's specific delegation), when placing orders under federal supply schedule (FSS), multiple award contracts, determine the price to be fair and reasonable and provide FSS vendors a fair opportunity to be considered for each order.

i. Inform merchants that the purchase is for official Government purposes and, therefore, is exempt from state or local taxes in accordance with state law. The IMPAC card is imprinted with "U.S. Government Tax Exempt" for additional clarification. The tax exempt number is the first eight digits of the purchase card number. If the vendor refuses to accept this status, the cardholder should notify RMBCS and find another vendor with whom to process the transaction.

j. Backordering is not allowed. **Cardholders are responsible for informing the vendor that billing cannot occur until the item(s) are shipped and/or delivered.** Ensure that the merchant uses either electronic or telephone clearance of purchase from RMBCS. Items purchased must be available for delivery within 30 days or by the time the monthly report is received to simplify monthly reconciliations. Multiple delivery sites on a single order are acceptable so long as the vendor does not bill until all deliveries under the transaction are made and accepted by the Government.

k. Authorization is obtained by the vendor automatically for all purchases at the point-of-sale. The RMBCS authorization system checks each individual cardholder's single purchase limit, monthly limit, and the type of merchant being utilized before the transaction is approved. This ensures that cardholders are within the limits established in their letter of authorization. Emergency purchases beyond the assigned monthly limit may be authorized by the approving official, but must be coordinated with the installation IMPAC program coordinator at the DOC and RMBCS prior to exceeding limits.

l. Maintain a comprehensive register/log of all purchases (see Exhibit 7), with supporting documentation. Register/log should be complete and up-to-date since it will be used to reconcile the monthly SOA and will be subject to review by the approving official, DOC, IRAC, AAA or other surveillance organizations/activities.

m. Review, verify and reconcile the itemized monthly statement of account (SOA) (See Exhibit 9). Ensure that all documents (sales slips and/or delivery tickets, etc.) are legible, accurate, complete and on

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hand for reconciliation at the end of the billing cycle. If charged for an item incorrectly, provide a complete explanation of the error on the statement. Also, complete the "Statement of Questioned Item" form (see Exhibit 11) and forward the original to RMBCS with a copy to the approving official to accompany the SOA for forwarding to DFAS. **NOTE: items not received during the billing cycle should not be immediately disputed (see paragraph 3.5, Disputes, for additional information).** Sign the SOA, attach supporting documentation (including credit vouchers), and forward all to the approving official **within 5 days of receipt from RMBCS** (if in doubt as to the date the SOA was received by the Government, use the date on the SOA as a reference point). If the SOA is not received by the second day of the month following the billing cycle, contact RMBCS (the number 1-800-227-6736 is on the back of the purchase card) and request a reprint of the SOA.

n. Retain all copies of purchase card charge slips (sales draft), vendor invoice or cash register receipt (or delivery ticket), etc. with the copy of the SOA. These documents become part of the audit trail and must be retained for three years. (See Appendix E for additional record keeping information.)

o. During periods of temporary duty (TDY) or when on leave status during the period when the Statement of Account (SOA) is received for verification/reconciliation, the cardholder must forward all supporting documentation to the approving official prior to departure. The approving official will be responsible for reconciling charges and coordinating with the billing office to ensure timely payment. The cardholder must sign a copy of the SOA upon return to work.

2-5. APPROVING OFFICIALS. Approving officials, like cardholders, must also meet the highest ethical standards. Approving officials shall:

a. Ensure that completed SOAs are promptly received from all cardholders. It is the approving official's responsibility to contact the cardholder and obtain SOAs if they are not provided on time. The approving official will also receive a "roll up" statement of transactions for all cardholders for whom he/she is the approving official.

b. Review each cardholder's SOA and supporting documentation to ensure that local purchase authority was received from the process owner prior to purchase, that the purchase was for official Government use and that it was made in accordance with applicable regulations and this SOP.

If a purchase is questioned for any reason, discuss it with the cardholder. If the item should not have been purchased, require the cardholder to return the item and obtain a credit voucher. The other alternative is to obtain a personal check from the cardholder for the full amount of the purchase, made out to the "Treasurer of the United States." Resolution of potential improprieties and penalties for misuse of the purchase card are the responsibility of the approving official. Actions against the cardholder should be coordinated with the DOC, and

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can range from a letter of reprimand, suspension or revocation of the purchase card, to removal of the employee depending on the severity of the violation.

c. Approve and certify for payment all undisputed amounts by signing the SOA and the invoice. Return the supporting documentation (sales receipts, delivery tickets, etc.) to the cardholder, who is responsible for retaining these documents for audit purposes. Within 15 days of receipt of the SOA by the cardholder (or if date of receipt by the Government is unclear, within 15 days of the date on the SOA), submit the approved original SOAs to Defense Finance and Accounting Service (DFAS), with copies to the DOC.

e. Coordinate, process and monitor disputed purchases, credits and billing errors.

f. If the cardholder is absent during the time period when the SOA must be verified and forwarded, reconcile the SOA and forward a copy to DFAS. Upon the return of the cardholder, the original SOA must be properly signed and forwarded to DFAS.

g. Together with the Resource Manager, establish cardholder spending limits based on office need and coordination with the commander/director and the budget certifying official.

(1) Ensure that prior to authorizing a cardholder to use his/her card as a method of payment for a transaction valued greater than \$2,500 (if so authorized in his/her letter of delegation), the Cardholder Account Update form (see Exhibit 4) has been completed and submitted to the installation IMPAC program coordinator to establish a separate account or to otherwise distinguish between the different types of cardholder authority.

(2) The cardholder's specific delegation of authority should clearly indicate dollar limitations for the different types of transactions. The micropurchase limit (\$2,500) is the maximum single purchase amount for most cardholders. A limited number of outside-DOC cardholders may be authorized a higher amount if authorized to use the card as a payment method in conjunction with a simplified acquisition procedure (e.g., purchase order, BPA, requirements type contract, etc.)

h. Complete the IMPAC Approving Official Account Update form (see Exhibit 6) and forward to the DOC when changes to the approving official account are necessary.

2-6. DEFENSE FINANCE AND ACCOUNTING SERVICE (DFAS). As the designated payment office, DFAS will:

a. Receive monthly SOAs and invoices after verification and certification by approving officials.

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b. Make proper payments to RMBCS in accordance with the Prompt Payment Act.

c. Notify the approving official and purchase card program coordinator when receipt of SOAs is delinquent.

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Chapter 3
General Instructions

3-1. TRAINING REQUIREMENTS.

a. Prospective cardholders and approving officials must complete appropriate training (the DOC will determine the extent and duration) on use of the purchase card. This training will be developed by the DOC and will include but not necessarily be limited to information about federal, defense and Army regulations, policies and procedures pertaining to micropurchases and simplified acquisitions, and Government ethics training. Orientation shall address GSA, RMBCS and installation-specific procedures for use of the purchase card. Self-certification training is another option the DOC may use, at his or her discretion, using GSA's interactive CD ROM training. Training for cardholders and approving officials at remote locations may also be conducted using a training video, prepared by the DOC. This training will be conducted by the installation IMPAC program coordinator or an authorized individual outside the DOC.

b. Installation process owners are encouraged to actively participate in this instruction. At the very least, they are responsible for presenting material in their area of expertise.

c. Individuals who have completed Purchasing Fundamentals (PUR 101) or Contracting Fundamentals (CON 101) require only the purchase card orientation and ethics training.

d. For those cardholders who are authorized a single purchase limit exceeding \$2,500, additional training (e.g., on competition and small business setaside requirements, extent of "adequate" documentation for higher dollar value acquisitions, etc.) is required. The DOC will determine the extent and duration of this additional training.

e. Cardholders whose total annual purchases are expected to exceed \$20,000 shall execute the procurement integrity certification required by FAR 3.104-12.

3-2. IMPLEMENTATION PROCEDURES. The cardholder's organization will ensure internal procedures are established that include, but are not necessarily limited to the following topics/issues:

a. Funding process, including procedure to commit funds prior to purchase and to record obligations after purchases are made;

b. Packaging, marking and delivery procedures to ensure easy identification of items received.

c. Designation of personnel responsible for certifying receipt and acceptance of items ordered.

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d. Procedure or process to add accountable (non-expendable/durable) items to the property book or hand receipt, respectively.

e. Ensure that a copy of the delivery ticket is provided to the cardholder no later than one day following receipt of the item(s) when deliveries are made to a central Receiving Point (CRP).

f. Procedures to ensure SOAs are verified, certified and forwarded to DFAS in accordance with required timeframes, during times of absence of cardholders and approving officials.

3-3. DOLLAR LIMITS. Any changes to the following limits must be requested by the approving official or the Director, Resource Management (DRM). The approving official must complete the IMPAC Cardholder Account Update form (see Exhibit 4) and forward it, along with a supporting memo, through the appropriate budget office to the IMPAC program coordinator.

a. Single Purchase Limit.

(1) This is the amount the cardholder can obligate per transaction, per vendor, and will be authorized by the DOC in the cardholder's delegation of authority. This amount will be determined by the approving official in coordination with the commander/director and budget certifying official, and will normally be limited to the micropurchase threshold (\$2,500) for outside-DOC cardholders. DOC and some outside-DOC cardholders, with appropriate training and experience, may be authorized a higher amount when the card is used as a method of payment (must be specifically authorized in the cardholder's delegation of authority), and

(a) the card is being used in conjunction with a simplified acquisition procedure such as a purchase order, blanket purchase agreement (BPA), purchase card agreement (PCA), or

(b) the card is being used to initiate calls or orders placed against existing contracts or agreements which include applicable clauses/provisions, and

(c) individual contract/procurement instrument provisions provide for payment by IMPAC purchase card.

(2) A single transaction may include multiple items, but the total amount of the transaction, to include all incidental charges (e.g., transportation costs), shall not exceed the cardholder's single purchase limit. **Purchases SHALL NOT be split** in order to stay within the single purchase limit.

b. Monthly Cardholder Limit. This is a budgetary limit established by the Approving Official in coordination with the budget certifying official. This limit is used for funds control purposes.

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(1) The total cumulative dollar value of all purchases during a single billing cycle may not exceed the established monthly limit, which is identified in the cardholder's delegation of authority.

(2) The approving official will be notified by RMBCS when 95% of the cardholder's total monthly limit has been reached. The approving official must notify, in writing, the activity IMPAC program coordinator if a higher monthly limit becomes necessary; for instance, at fiscal year-end.

c. Monthly Approving Official Limit. This is the total of all monthly spending limits of cardholders under an individual approving official. RMBCS will provide notice when cardholders' activity reaches 80 percent of the approving official's monthly authorization. If at some point the monthly cardholder limit is raised, then the approving official's monthly limit must also be raised before Rocky Mountain Bank will accept the increased expenditures in any given month.

3-4. STATEMENTS.

a. RMBCS will provide four statements at the end of the billing cycle. One (the SOA) will go to the cardholder; it contains a listing of all items purchased in the previous 30 days. The second is a composite statement provided to the approving official, which contains all purchases made by that approving official's cardholders during the previous month (see Exhibit 11.) The third and fourth statements are composite statements, provided to DFAS, of all cardholder purchases made during the previous month for the installation. The invoice coupled with the SOAs provide for validation of receipt of services and/or supplies for payment. Purchases that have been made during the billing cycle will be paid by RMBCS. Reimbursement to RMBCS will be made each month by DFAS.

b. The cardholder will receive the SOA. Information must be filled-in by the cardholder. Space is provided for a brief description of items purchased, the organization accounting code, object class code, and designation of business classification. In addition, there is space for the cardholder to note any errors on the bill. The cardholder verifies purchases, signs the SOA and forwards it along with his/her copies of the customer receipts (sales draft) received at the time of purchase or the delivery ticket and the questioned item form(s) (if there are any). After verification by the approving official, these supporting documents are returned to the cardholder. The approving official will certify the SOA, sign and forward it to DFAS for payment.

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NOTE: As installations implement the single line of accounting per cardholder account initiative, the above procedures will be revised. This SOP will be updated at that time.

c. RMBCS will issue the statements on the same day every month. The approving official must forward all certified SOAs and invoices to DFAS at the same time every month.

3-5. DISPUTES.

a. Cardholders should not dispute nonreceipt of billed items during the first billing cycle since many of those items are typically received within the next billing cycle. The charge for an item should be paid when it appears on the invoice. Cardholders should wait 45 days prior to disputing non-receipt of billed items. These items must be tracked **to ensure they are received during the next billing cycle** ; if not, they must be promptly disputed.

b. If the cardholder purchases items or services that are found to be defective or faulty, the cardholder has the responsibility to return the item to the merchant for replacement or to receive a credit on the purchase that will appear on the next month's Statement of Account (SOA). If the merchant refuses to replace the item or correct the faulty service, then the transaction will be considered to be in dispute. Any billing discrepancies/disputes that cannot be resolved by the cardholder and approving official should be directed to the disputes official at the DOC.

c. Payment for the disputed item or service will be credited immediately. The next month's statement will reflect this credit. RMBCS will investigate the dispute and make a determination if payment should be deferred or made. The Government has the right to refuse to make payment. If there is a dispute, the "Cardholder's Statement of Questioned Items" form (see Exhibit 10) should be completed by the cardholder, attached to the SOA and provided to DFAS so it can be forwarded to RMBCS for resolution.

3-6 AUTHORIZED USE.

a. An IMPAC purchase card, which is issued with the cardholder's name embossed on the front, shall be used only by that individual. **NO OTHER PERSON IS AUTHORIZED TO USE THE CARD, INCLUDING APPROVING OFFICIALS, SUPERVISORS, OR COMMANDERS IN THE CARDHOLDER'S CHAIN OF COMMAND.**

b. Authorization is sought automatically by the vendor for all purchases at the point-of-sale. The RMBCS authorization system checks each individual cardholder's single purchase limit, monthly limit, and the type of merchant being utilized before the transaction is approved.

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3-7. UNAUTHORIZED USE. The only "absolute" restrictions on use of the IMPAC purchase card are imposed by GSA and are:

- a. Cash advances (includes money orders);
- b. Long-term rental or lease of land or buildings; and
- c. Telecommunication (telephone) services (e.g., major network services like FTS2000, DSN, DISN or dedicated voice and data circuits).

3-8. CONTROLLED PURCHASES. The IMPAC purchase card cannot be used to obtain the following items without the specific approval from the supply system IMM (Integrated Material Manager). The installation DOL will obtain these approvals for the customer regardless of method of payment:

- a. Weapons system related items;
- b. Handguns, firearms and other sensitive items; and
- c. Hazardous materials such as chemicals, ammunition and explosives.

3-9. "CONDITIONAL" USE. Items or services not identified as restricted or controlled above may be potential candidates for acquisition with the purchase card after local purchase authority has been provided by the process owner (e.g., DOIM, DOL, DPW, etc.). However, if the requirement is not relatively "straight forward" and "non-complex" in nature (e.g., in the case of some repair services), it should probably be forwarded to the DOC for purchase. In this case, if the value of the acquisition is under \$2,500, it should be accompanied by an explanation why it cannot be obtained by the cardholder. Some examples of types of items or services that might be obtained via the purchase card are:

- a. Short term government vehicle leases (not for personal TDY use) (Process owner DOL).
- b. Items normally available in the DOD wholesale supply system, but time of expected delivery and cost will jeopardize satisfactory completion of mission requirements (Process owner DOL).
- c. Travel-related expenses:
 - (1) Purchase of airline, bus, boat, train or other travel related tickets (Process owner DOL) (see note below).
 - (2) Purchase of meals, lodging or other authorized travel subsistence expenses (Process owner DOL) (see note below).

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NOTE: There are other types of credit cards (i.e., the government American Express (AMEX) card) intended for travel purposes and must be used to the maximum practical extent. Although the IMPAC purchase card is not intended for use to pay for travel-related expenses, it is possible to use the card for travel purposes when:

- specifically authorized under the merchant activity type code,
- where the mandatory GSA travel and subsistence card (currently the American Express card) is not accepted, and
- when the traveler has specific written permission of his/her supervisor and/or approving official.

Also, the cardholder must present the vendor with a copy of his orders as proof of official travel status and a tax-exempt form for eligibility for state and local tax exempt status. However, there are states that do not recognize travelers on official duty as "tax exempt." In these cases, the traveler will claim the tax portion of the bill on his travel voucher. If the purchase card is used, it is the responsibility of the cardholder and his/her supervisor and/or approving official to ensure the cardholder does not claim the amount charged on the purchase card on his/her travel voucher. Further, suggest remarks section on the voucher set out/emphasize what was paid for with the card.

Also, note that under the US Government car rental agreement program, the IMPAC purchase card is not considered acceptable proof of official travel status, nor is it honored as a payment method.

Some examples where it may be appropriate to use the purchase card subject to above conditions:

- In support of the Department of Defense Information Program for International Military Students.
- Meals for service members during reserve training.
- Meals for members of casualty details.
- When administrative cost of preparing/processing travel orders and vouchers exceeds amount of funds to be reimbursed to the traveler.
- Meals provided for installation visitors at official functions when it is otherwise appropriate for protocol purposes.

d. Purchase of gasoline or oil for vehicles except: aircraft, vessels, and department owned vehicles (Process owner DOL).

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e. Repair of GSA leased (interagency fleet management) vehicles (Process owner DOL).

NOTE: Those customers of the GSA Fleet Management Program who use the SF 149, U.S. Government National Fleet Card, to pay for services, maintenance and repair to IFMS vehicles shall not use the IMPAC card in lieu of the SF 149 to pay for those same purchases without specific approval of the process owner.

f. Mission essential personal clothing or footwear (e.g., safety shoes, safety glasses, etc.) (Process owner DOL).

g. Printing or copying services. Note that statutory and regulatory restrictions govern commercial procurement of printing regardless of method of payment. Printing services must be procured from the Defense Automated Printing Service (DAPS), and it is acceptable and encouraged to use the IMPAC card for payment (Process owner DOIM, but no preapproval is required when obtaining printing from DAPS.)

h. Construction (not to exceed \$2,000), alteration, or repair of real property (Process owner DPW/ENG).

i. Short-term rental or lease of land or buildings (e.g., deploying unit needing office space for a month) (Process owner DPW/ENG).

j. Janitorial, yard and maintenance services valued at under \$2,500, if these services are not available under an existing BASOPs service contract (Process owner DPW/ENG).

k. ADP and telecommunications supplies, software, equipment and repair and/or other services (Process owner DOIM).

l. Payment of telecommunications (telephone) services under an existing intergovernmental or installation service contract (Process owner-DOIM).

m. Audiovisual aids or equipment (Process owner ATSC or Post AV)

n. Unit guidons, flags, battle streamers, or unit coins if approved by the Institute of Heraldry.

o. SSA ASL stocked items, if out of stock or estimated delivery date will not meet immediate requirements (Process owner-DOL).

p. Personal ized or promotional items (e.g., commander's coins) approved for purchase with appropriated funds (Process owner CG or Protocol).

q. Nonexpendable/durable property (Process owner DOL).

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3-10. PENALTY FOR MISUSE. Intentional misuse of this card for other than official government business will be considered as an attempt to commit fraud against the U.S. Government and will result in immediate cancellation of the card and may also result in disciplinary action against the cardholder. Severity of discipline can range from reprimand to removal from government service, under applicable Department of the Army procedures. The cardholder will be personally liable to the government for the amount of any unauthorized purchases and possible subjection to a fine of not more than \$10,000 or imprisonment for not more than 5 years, or both under 18 U.S.C. 641.

3-11. LOST OR STOLEN CARDS.

a. Should the purchase card be lost or stolen, the cardholder must immediately notify his/her approving official and RMBCS at (800) 227-6736. The approving official will require the following information to complete a report:

- (1) the card number
- (2) cardholder's complete name
- (3) the date the card was lost or stolen
- (4) if stolen, the date reported to the police
- (5) date RMBCS was notified
- (6) any purchases made on the day the card was lost or stolen
- (7) any other pertinent information

b. Once the card has been reported to RMBCS, a new card with a new account number will be mailed to the cardholder within ten business days of the reported loss or theft. The Government may be responsible for the charges against this card should RMBCS not be notified at once of the loss of the card.

c. The Approving Official shall provide the written report to the DOC. The report will include the date of loss, the last date of purchase made and any other relevant information.

d. If a reported lost or stolen card is later found, the cardholder should cut the card in half and give it to his/her approving official. The approving official will complete the destruction notice portion of the IMPAC Cardholder Account Update (see Exhibit 4) and forward to the installation purchase card program coordinator.

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3-12. DEPARTURE OF CARDHOLDER. Before clearing the installation, the cardholder must return the card to the approving official, who will destroy the card, complete the destruction notice portion of the IMPAC Cardholder Account Update (see Exhibit 4), and provide it to the activity IMPAC Purchase Card Program Coordinator (APC), who will cancel the Cardholder's account. Copies of the cardholder's SOAs and supporting documentation must be retained by the approving official for retention.

3-13. TRANSFER OF CARDHOLDER TO ANOTHER APPROVING OFFICIAL. If a cardholder is transferred to another office with a different approving official, the new approving official must determine if the employee will be a cardholder within the new office. If it is determined that the card should be kept by the cardholder, the new approving official should request, in writing, that the APC change the master file to update the cardholder's status without issuing a new card. The DOC will reissue delegations of authority to both the "losing" and "receiving" approving officials.

3-14. REQUESTS FOR ADDITIONAL PURCHASE CARDS OR CHANGES. All requests for new cardholders or changes to current cardholders will be done by memorandum to the DOC. The following information must be provided:

a. Full name of the cardholder, cardholder's work address and commercial work place number.

b. Approving official's name, work address and commercial work place number.

c. Organization name, fiscal appropriation number this individual would normally use, the single purchase limit and the 30-day spending limit to be assigned to the cardholder.

3-15. OVERSIGHT. TRADOC DOCs are responsible for conducting an annual review of cardholders' purchase records. Items of particular interest would include but not necessarily be limited to: evidence of bulk funding, the appearance of "splitting requirements", potential use of the card by other than the designated cardholder, timeliness of submittal of SOAs to DFAS, etc. The review should be conducted on a random sampling basis (this is still being worked--details will be provided at a later date.) All cardholder and/or approving official records connected with the purchase will be made available upon request.

3-16. INTERNAL CONTROL PROCEDURES. The organization/unit commander or office chief is responsible for ensuring that adequate management controls are in-place and working to provide reasonable assurance that resources are protected from fraud, waste and misuse. They are also responsible for periodically evaluating key management controls and correcting any weaknesses found as a result of these evaluations. Commanders and managers should ensure that cardholder and approving official files are reviewed on a regular basis for compliance with this

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SOP. A checklist/worksheet will be completed, using Exhibit 12, Management Control Evaluation Checklist, as a guide, to evaluate the effectiveness of their IMPAC program. If commanders and managers elect to evaluate these controls, the evaluation should be included in their Management Control Plan. Results of these evaluations will be documented on DA Form 11-2-R (Management Control Evaluation Certification Statement.) The DA Form 11-2-Rs will be certified by the Assessable Unit Manager. Negative reviews could result in suspension of the cardholder's purchase card or the approving official's authority and responsibilities under the IMPAC program.

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APPENDIX A
ACRONYMS

US GOVERNMENT BANKCARD
INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD
(IMPAC)

ACH	Automated Clearing House
AFARS	Army Federal Acquisition Regulation Supplement
APC	Accounting Processing Code
ASF/SOA	Army Stock Fund/Supply Operations, Army
ASL	Authorized Stockage List
BPA	Blanket Purchase Agreement
BSP	BankCard Software Program
COPARS	Contractor Operated Parts Store
COR	Contracting Officer Representative
CRP	Central Receiving Point
DFARS	Department of Defense Federal Acquisition Regulation Supplement
DFAS	Defense Finance and Accounting Services
DIS	Directorate/Director of Installation Support
DOC	Directorate/Director of Contracting
DOL	Directorate/Director of Logistics
EFT	Electronic Fund Transfer
FAR	Federal Acquisition Regulation

FIP	Federal Information Processing
ISSA	Installation Supply Support Activity (Installation Supply Division)
IMPAC	International Merchant Purchase Authorization Card
ISD	Installation Supply Division
PBO	Property Book Officer
PC	Personal Computer
RMBCS	Rocky Mountain BankCard System
SIC	Standard Industrial Classification
SOP	Standard Operating Procedures
SMA	Supply Management Army
SSA	Supply Support Activity
SSSC	Self -Service Supply Center
TISA	Troop Issue Subsistence Activity

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Appendix B
Resource Management Procedures & Instructions

1. PURPOSE: To provide standard procedures for use by IMPAC card users. Procedures are intended to streamline IMPAC use and reduce the administrative cost of managing the IMPAC program for purchases of \$2500.00 and less.

2. Effective October 1, 1996, Resource Managers will coordinate with the Agency Program Coordinator (APC) to make the following changes to all new and existing IMPAC Cardholder micropurchase accounts. Cardholder updates should be completed prior to the first FY 97 IMPAC billing cycle. Procedural changes are as follows:

a. The RM will assign a single accounting classification for each IMPAC Cardholder account number. Use only one basic symbol on each card to provide an adequate audit trail for future interest payments, discounts and rebates. The accounting classification should be entered in the "Master Accounting Code" field on the IMPAC Cardholder account set-up or account maintenance information form. This will allow the accounting classification to be automatically reflected on the Cardholder's statement of account. A total of 50 characters is available in the Master Accounting field to accommodate the fund citation. The fund citation should be entered in this field as follows:

POSITION	LENGTH	DATA ELEMENT	
1-2	2	Department	
3	1	Fiscal Year (Fill With An Asterisk)	(1)
4-7	4	Basic Symbol	Fill the
8-11	4	Limit/Subhead	Fiscal
12-13	2	Operating Agency (OA)	Year
14-17	4	Allotment Serial Number (ASN)	position
18-21	4	Element of Resource (EOR)	with an
22-35	14	Standard Document Number (SDN)	asterisk.
26-39	6	Account Processing Code (APC) or	Cardholder
		Cost Center	s will
40-44	3	Blank or Local Use	have to
45-50	6	Fiscal Station Number (FSN)	indicate
			the

correct fiscal year on the statement of account. Right justify and zero fill any incomplete fields.

(2) Determine the most appropriate EOR for each IMPAC Cardholder account. Do not request additional cards to separate purchases by object class, instead pick the most appropriate EOR for that Cardholder. If your activity is already using an automated system to assign more specific EORs or accounting classifications to the transactions and this system forwards the detailed accounting

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transactions to DFAS via electronic means (i.e. No manual keypunching by DFAS personnel), you may continue to use your local procedures.

(3) Assign a Standard Document Number SDN to each Cardholder's account. One of the two following methods should be used.

(a) Assign a single SDN to the Cardholder's account using the "Master Accounting Code" field as described in paragraph 3.a. above. This method will result in the same SDN being used for all purchases made under that Cardholder's account. Recommended structure is:

<u>POSITION</u>	<u>ENTRY</u>
1-5	"IMPAC"
6-9	Level 5 number (Approving Official)
10-14	First 5 of Cardholder's last name

(b) Assign a single SDN to each Cardholder's account for every monthly invoice. This allows managers to track obligations and disbursements by invoice. Managers choosing this option must ensure positions 1-5 and 10-14 are coded to the "Master Account Code" field. Positions 6-9 will be filled with an asterisk. Cardholders and/or Approving Officials will be responsible for ensuring the entire SDN, including Julian date, is clearly annotated on the Approving Official's copy of the R090 sent to the finance office for payment.

<u>POSITION</u>	<u>ENTRY</u>
1-5	"IMPAC"
6-9	Julian date of invoice
10-14	First 5 of Cardholder's last name

(c) In order to safeguard IMPAC account numbers, we do not recommend using the last four positions of the Cardholder's account number in the SDN. MACOMs and activities currently using account numbers as part of the SDN structure are strongly encouraged to change this practice as soon as possible.

b. Resource Managers will fund IMPAC purchases using the "bulk" method. This method requires a periodic (monthly, bimonthly, quarterly) fund reservation (obligation or formal commitment) equal to the anticipated purchases for that period. Commitments will be posted prior to the beginning of the IMPAC billing cycle. Obligations will be posted not later than the invoice payment date. Disbursements should decrement bulk funding. Do not post individual line item obligations or disbursements for each purchase transaction.

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3. Organizations using manual methods to forward payment information to DFAS should also make the following changes:

a. Cardholder Statements of Account (SOA) and other original documentation should be retained by the Approving Official or program manager for a period of three years.

b. Approving Officials should match the SOA to the Approving Official and Cardholder Account Summary (RO90), review disputed item forms, annotate the accounting classification for each card holder on the RO90, sign the RO90, and forward it and any dispute forms to the Army or DFAS-IN paying office for reconciliation to the activity level invoice (RO63).

4. All activities should be advised that the Assistant Secretary of the Army for Research, Development and Acquisition (ASARDA) has released a policy letter dated 12 July 1996 that implements delayed dispute procedures for all IMPAC micropurchases. In summary, this policy requires card holds to delay dispute on non-received items for a period of 45 days or the receipt of the next invoice, whichever occurs first. The current dispute procedures in use are labor intensive. Studies have shown that most items that have been billed but not received are, in fact, received by the next billing cycle. The GSA contract with RMBCS allows a dispute period of 60 days from the date the initial invoice is received by the activity.

5. Requests for exception to the above financial management procedures (paragraph 2) must be approved by the Deputy Assistant Secretary of the Army for Financial Operations (DASA(FO)). Activities granted an exception will be required to provide an automated method that (1) rolls up accounting information to the fewest possible lines of input and (2) transfers that information via electronic file to the paying office.

6. The guidance provided in this attachment will be incorporated in future versions of DFAS-IN Regulation 37-1.

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Appendix C
Supply Procedures & Instructions

1. PURPOSE. To establish procedures to be used by IMPAC cardholders when buying non-catalogued, non-stocked, non-standard items of supplies and equipment (e.g., not automated data processing (ADP)). Where conflicts exist between supply regulations and these procedures, these procedures govern.

2. PROCEDURES.

a. The cardholder is authorized, in writing, as an ordering officer by the DOC.

b. Items stocked in the Supply Support Activity (SSA) Authorized Stockage List (ASL) (either the ISD, Self-Service Supply Center (SSSC), or Clothing Initial Issue Point) do not normally qualify for local purchase. Cardholders will verify stockage status of an item prior to initiating procurement action. This clearance action can be obtained either telephonically from the Installation Supply Division (ISD), or from a listing provided by the ISD to the cardholders for this purpose. The item may be purchased with the IMPAC card if the required item is out of stock and the estimated delivery date will not meet immediate requirements. In this case, local purchase authority must first be obtained from the SSA, the value of the transaction must be within the cardholder's dollar limitation and the purchase is otherwise made in accordance with established purchase card program guidelines. The SSA should maintain a log of all telephonic clearances. The IMPAC card may also be used to maintain an appropriate stockage level of ASL items if that is determined to be the most efficient method of stock replenishment.

c. Prior to making a purchase, the cardholder will determine if the required item is on a list of items that have been preapproved for local purchase. If the item is not on such a list, the cardholder will obtain local purchase authority from the DOL and ensure that funds are available prior to making the purchase. Controls will be instituted by the approving official to ensure available funding is not exceeded.

d. The IMPAC card may be used to buy centrally managed, commercially available National Stock Number (NSN) items when the

designated IMPAC approving official determines the purchase to be in the best interest of the government. "Best interest" equates to a combination of quality, timeliness, cost and improved readiness. An example is a repair part purchased from a DLA-approved vendor, such as John Deere or Freightliner.

e. Cardholders may by-pass the Stock Record Account when purchasing items that:

- (1) are not in the Army inventory;
- (2) have been assigned a NSN but have been coded in the Army Management Data File (AMDF) for local purchase with Acquisition Advice Code of "K", or "L";
- (3) needed in emergency situations;
- (4) that have been previously requisitioned through the supply system but have been returned to the customer for local purchase procurement with rejection codes of "CK", "CP" and "CW."

f. Cardholders must observe established priorities for use of government supply sources. In descending order of priority, as described in 41 Code of Federal Regulations 101-26.107, agencies shall satisfy supply requirements from agency inventories, excess from other agencies, Federal Prison Industries, procurement lists of products available from the Committee for Purchase From People Who Are Blind or Severely Disabled, wholesale supply sources (such as stock program of the General Services Administration, the Department of Veteran Affairs and military control points), and finally commercial sources.

g. Demands must be recorded for IMPAC purchases of repair parts. "Post-post" procedures are required to record these purchases. ULLS customers will process a demand transaction, DIC DHA to SARSS-1. Demand data is required for materiel management center at the national level and for input to the TRM model.

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h. Local purchase provisions under AR 710-2, Paragraph 4-20, do not apply to IMPAC purchases.

i. Hand receipt holders must prepare DD Form 250 Material Inspection and Receiving Report to acknowledge and report purchases

of nonexpendable items to the PBO. The following procedures will be used when completing the DD Form 250 and will be found in Unit Supply Update 15.

- (1) Block 1. Enter the word "IMPAC."
- (2) Block 2. Enter the invoice number or reference number from vendor's receipt.
- (3) Block 9. Enter the vendor's name and address.
- (4) Block 13. Enter the hand receipt number and unit address.
- (5) Block 15 thru 20. Enter information pertaining to item(s) purchased.
- (6) Block 22. Enter date of purchase and hand receipt holder's signature.

j. Durables may also be purchased. Hand receipt control of durables will be established and maintained.

k. The cardholder will maintain a file including records of each purchase made with the IMPAC card (e.g., certifications of bank statements, receipts, credit vouchers, etc.). These records will be made available to oversight officials (e.g., supervisor, internal review, auditors, etc.) upon request. A copy of the certified monthly Statement of Account (SOA) will be forwarded to the SSA at the close of each month for program surveillance.

l. When the cardholder makes an over-the-counter purchase, upon return to the activity, the person requesting the item will verify receipt of the item by signing the receipt/delivery ticket. When a

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telephone order is made, the item ordered should be delivered to the individual's office. If the DOC orders the item, it may be necessary to have the item delivered to the Central Receiving Point (CRP). If this is the case, the item must be identified showing who requested the item so the CRP can immediately notify the individual for pick up. If the CRP is used, the cardholder is responsible for ensuring that the receiving individual verifies receipt of the item, that the item is picked up within 1 workday from receipt, and that the delivery ticket/shipping document is received within the same 1-day time frame.

m. If the item contains hazardous materials, written approval to purchase must be secured from the Installation Hazardous Materials POC and the ISSA accountable officer prior to making the purchase (see AR 200-1, Chapter 5, Environmental Protection and Enhancement, dated 23 April 1990, for details of the hazardous materials program).

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Appendix D
Purchase of FIP Resources Instructions

1. PURPOSE. To establish procedures to be used by IMPAC cardholders when acquiring Federal Information Processing (FIP) equipment and spare parts, and telecommunications equipment and spare parts.

2. PROCEDURES.

a. Authority for cardholders outside the DOC to purchase FIP equipment, telecommunication equipment, and FIP/telecommunication repair parts shall be jointly decided by the DOC and DOIM. The IMPAC card shall not be used to acquire licensed software that requires a separate software license agreement to be signed prior to purchase (i.e. other than off-the-shelf). The deciding factor is that an IMPAC card purchase must be "stand alone"--that is, not require additional documentation or agreements to be signed.

b. The DOIM and DOC shall establish controls to assure that all required approvals are in place prior to placing an order for FIP resources.

c. The IMPAC card is limited to purchases using OMA funds only.

d. The IMPAC card shall not be used for FIP services that involve: (1) services exceeding \$2500, (2) service/maintenance on equipment covered by existing contracts, unless the particular contract has provisions for payment with the IMPAC card.

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Appendix E
Record Keeping Instructions

1. PURPOSE. To establish procedures to be used by IMPAC cardholders for records created under the IMPAC purchase card program.

2. PROCEDURES.

a. The existing file numbers referenced in AR 25-400-2, dated 26 February 1993, The Modern Army Recordkeeping System (MARKS) will be used for records created under the IMPAC purchase card program.

b. IMPAC cardholders shall establish a file system using the following file numbers:

(1) FN 715

Title: General Procurement Correspondence Files
Description: Information relating to procurement which cannot logically be filed with the detailed record numbers below.
Disposition:
ACTION documents. Destroy after 2 years.
NONACTION documents. Destroy when no longer needed.

2. FN 715h

Title: Contracting Officer Designations
Description: Records pertaining to delegations of authority for cardholders and appointment of approving officials.
Disposition: Destroy 2 years after recession or termination.

3. FN 37-1g

Title: Commitment documents
Description: Records pertaining to operating elements of a headquarters or other office to requisition supplies or services. Included are DA Form 3953 (Commitment and Purchase Request), IMPAC purchase card transactions, and similar information.

3. FN 37-1g

Title: Commitment documents (Continued)

Disposition: Destroy after 3 years except that documents on exceptions taken by audit ors will be kept until cleared by a satisfactory reply to the notice of exception and then destroyed.

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Standard Operating Procedures
IMPAC Instructions
(Continued)

Appendix F
List of Exhibits (Samples)

<u>Exhibit</u>	<u>Title</u>
1.	Memorandum for Cardholder Delegation of Authority
2.	Memorandum for Appointment of Approving Official
3.	IMPAC Cardholder Account Set-Up
4.	IMPAC Cardholder Account Update
5.	IMPAC Approving Official Account Set-Up
6.	IMPAC Approving Official Account Update
7.	Record of Telephone Purchase Card Orders/Log of Purchase Card Transactions
8.	IMPAC Merchant Type Codes
9.	IMPAC Cardholder Statement of Account (SOA)
10.	IMPAC Cardholder Statement of Questioned Items
11.	IMPAC Approving Official Statement
12.	IMPAC Management Control Evaluation Checklist
13.	AFARS 13.9000

EXHIBIT 1

SAMPLE
MEMORANDUM FOR DELEGATION OF AUTHORITY

MEMORANDUM FOR (Insert Cardholder's Name and Title)

FROM: (Insert Name)
(Directorate of Contracting)

SUBJECT: Appointment of Purchasing Officer for IMPAC Purchase Card

1. You are hereby appointed as a purchasing officer for (Insert Command Designation) effective (date) to purchase supplies and services using the International Merchant Purchase Authorization Card (IMPAC). The U.S. Army, HQ TRADOC Standard Operating Procedures for Appropriated Fund Activities (SOP) provides detailed instructions of your responsibilities as a cardholder. The following limits are placed on your use of the purchase card:

a. Single Purchase Limit: (As Established by the Approving Official in coordination with the budget certifying official).

b. You are authorized to make telephone and over-the-counter purchases. The total order for commercial purchases must be available within 30 days or by the time the monthly report is received to simplify monthly reconciliation. You must ensure that the vendor does not bill the card until the item is shipped to you.

c. At the time of purchase, you must advise the merchant that the purchase is for Official Government purposes and is not subject to state or local sales tax. If the vendor refuses to accept this status, you cannot do business with the vendor.

2. You shall not use your purchase card to purchase the following:

a. Cash advances (includes money orders) through bank teller or automated teller machines;

b. Long-term rental or lease of land or buildings; and

c. Telecommunication (telephone) services (e.g., major systems like FTS 2000 or DSN).

3. You may use your purchase card to acquire goods and services, not restricted above, after receiving local purchase authority from the process owner. This requirement is not applicable if the item required

EXHIBIT 1

SAMPLE
MEMORANDUM FOR DELEGATION OF AUTHORITY
(Continued)

is contained in a list of items that has been preapproved for purchase. Examples of items and services that might be approved for local purchase may be found in the TRADOC SOP.

4. Supplies or services must be purchased to satisfy legitimate requirements, in accordance with your organization's responsibilities, and must be within monetary limitations established by your designated approving official. Purchases cannot exceed funds available from the funds control officer. You are not authorized to procure supplies or services for which procurement responsibility has been assigned to another organizational element. You are personally liable to the Government for the amount of any unauthorized purchase. Illegal use of this IMPAC purchase card may result in prosecution, with a possible fine of not more than \$10,000 or imprisonment for not more than 5 years, or both, under 18 U.S.C. 641.

5. Your approving official is (individual's name).

6. This delegation is effective upon receipt of your IMPAC purchase card, which will be embossed with your name, and will be subject to periodic review. You must safeguard the card and account number at all times. You shall not allow anyone to use your card or account number, including approving officials, supervisors, or commanders in your chain of command. Failure to safeguard the purchase card and account number will result in the card being withdrawn from you. This delegation is valid until otherwise formally suspended, modified, or canceled.

(Signature Block)

USER ACKNOWLEDGMENT :

I have reviewed, understand and concur with my responsibilities in connection with the use of my Government IMPAC purchase card.

(Signature)

(Date)

NOTE: Sign and return original to the Directorate of Contracting.
Retain a copy for your records.

EXHIBIT 2

SAMPLE

MEMORANDUM FOR APPOINTMENT OF APPROVING AUTHORITY

MEMORANDUM FOR (Insert Approving Official's Name and Title)

FROM: (Insert Name)
(Directorate of Contracting)

SUBJECT: Appointment of Approving Official for IMPAC Purchase Card

1. You are hereby appointed as the Approving Official for the employee(s) listed below. The U.S. Army, HQ TRADOC Standard Operating Procedures (SOP) provides detailed instructions of your duties as an approving official. The list of your employees follows and will be updated as necessary:

(List Employees)

2. You have been appointed as approving official because of your knowledge of the responsibilities of the above named cardholders. You are required to review each cardholder's purchases, noting the merchant who made the sale. Determine if purchased items or services were for official Government use and if so, that the purchase was made in accordance with the instructions contained in the TRADOC SOP and within regulatory and statutory guidance. If for any reason you question the purchase, it is your responsibility to discuss the matter with the cardholder. If the cardholder has returned an item purchased and received a "credit voucher", the voucher should be attached to the statement on which the credit appears.

3. The office limit for a 30-day period is: (Amount)

(Signature Block)

APPROVING OFFICIAL ACKNOWLEDGMENT :

I have reviewed, understand and concur with my responsibilities in connection with the IMPAC Card purchasing approval.

(Signature)

(Date)

NOTE: Sign and return original to the Directorate of Contracting.
Retain a copy for your records.

I.M.P.A.C.® CARDHOLDER ACCOUNT SET-UP

File Code 001

NOTE: ALL BOXED AREAS MUST BE COMPLETED IN ORDER TO PROCESS.

LEVEL 1 NUMBER _____ Office Name _____
LEVEL 2 NUMBER _____ Office Name _____
LEVEL 3 NUMBER _____ Office Name _____
LEVEL 4 NUMBER _____ Office Name _____

EFFECTIVE DATE OF SETUP _____ (Complete ONLY if you do not want card issued within 5 days upon receipt of form)

SET-UP INFORMATION

APPROVING OFFICIAL ACCT # _____ (Fill in acct #, leave blank if AO set-up is sent with this CH set-up, Max 16)

AO NAME _____

DEPT/AGENCY/OFFICE NAME _____ (Max 22)

CARDHOLDER NAME _____ (Max 22)
(first name, middle initial, last name - to be embossed on card; no titles)

ADDRESS ONE _____ (Max 20)

ADDRESS TWO _____ (Optional: Mailstop, Room, or Ste. No.; Max 10)

CITY _____ STATE _____

ZIP _____ TELEPHONE NUMBER (____) _____

SPENDING LIMITS/ACTIVITY CODE

30-DAY LIMIT \$ _____ (Up to \$999,900 in \$100 increments)

SINGLE PURCHASE LIMIT \$ _____ (Up to \$100,000 in \$50 increments)

MERCHANT ACTIVITY TYPE _____ (3-digit code)

OTHER ACCOUNT INFORMATION (OPTIONAL)USER FIELD 1 _____ (Max 12)
(Shows on acct info report ONLY - G077)EMBOSSSED DESTINATION _____ (Max 2)
(Select Destination: P=Program Coordinator, B=Billing Office,
D=Dispute Office AND Level: 2=Level 2, 3=Level 3, 4=Level 4)

CARD SUPPRESSION YES NO

USER FIELD 2 _____
(First eight digits shown on card; Max 15)

AGENCY TAX EXEMPT # _____ (Max 20)

MASTER ACCOUNTING CODE _____
(Max 50)**I.M.P.A.C. Card Services Use Only:**

REC'D DATE _____

INPUT/VERIFY DATE _____

REJECT REASON _____

☐ NEED A.O. ACCT # OR A.O. SET UP☐ NEED AUTHORIZED SIGNATURE☐ MISSING INFORMATION**INPUT SUBMITTED BY: Agency Program Coordinator**

Authorized

Signature _____

Name _____

Address _____

Phone _____

Date _____

SEND REQUEST TO: I.M.P.A.C. CARD SERVICES
P.O. Box 6346, Fargo, ND 58125-6346 1-800/227-6736
FAX REQUEST TO: (701) 461-3466

I.M.P.A.C. Card Services Use Only

ASSIGNED ACCOUNT NUMBER _____

BATCH # _____

CHSET-R0896

I.M.P.A.C.® CARDHOLDER ACCOUNT UPDATE

☐ CHANGE

☐ CANCELLATION
CHECK BOTH BOXES
IF APPLICABLE

☐ CARD DESTRUCT
(DESTROY CARD)
DO NOT RETURN CARD TO
I.M.P.A.C. CARD SERVICES

**I.M.P.A.C. Card
Services Use Only:**

☐ FILE CODE 013

☐ FILE CODE 038

☐ FILE CODE 098

NOTE: ALL BOXED AREAS MUST BE COMPLETED IN ORDER TO PROCESS.

CARDHOLDER _____
(Name as it appears on the bank card file)
ACCOUNT NUMBER _____ (Max 16)

FILL IN ONLY THE INFORMATION BELOW THAT IS TO BE CHANGED.

CARDHOLDER NAME _____ (Line 1; Max 22)
(first name, middle initial, last name)
DEPT/AGENCY/OFFC NAME _____ (Line 2; Max 22)
ADDRESS ONE _____ (Line 3; Max 20)
ADDRESS TWO _____ (Optional: Mailstop, Room, or Ste. No.; Max 10)
CITY _____ STATE _____ ZIP _____
TELEPHONE NUMBER (____) _____
MERCHANT ACTIVITY TYPE _____ (3-digit code)
SINGLE PURCHASE LIMIT \$ _____ (\$50 increments)
30-DAY LIMIT \$ _____ (\$100 increments)
REISSUE CARD YES (circle if requested)
USER FIELD 1 _____ (Max 12)
USER FIELD 2 _____ (Max 15; 1st 8 characters show on card)
MASTER ACCOUNTING CODE _____ (Max 50)
AGENCY TAX EXEMPT # _____ (Max 20)
COMPLETE THE FOLLOWING FOR CARDHOLDER TO APPROVING OFFICIAL TRANSFER ONLY:
APPROVING OFFICIAL NUMBER _____ (Max 16) CYCLE DATE _____

I.M.P.A.C. Card Services Use Only:

REC'D DATE _____

INPUT/VERIFY DATE _____

REJECT REASON _____

☐ NEED AO ACCT # OR AO SETUP

☐ NEED AUTHORIZED SIGNATURE

☐ MISSING INFORMATION

INPUT SUBMITTED BY: Agency Program Coordinator

Authorized

Signature _____

Name _____

Address _____

Phone _____

Date _____

SEND REQUEST TO: I.M.P.A.C. CARD SERVICES
P.O. Box 6346, Fargo, ND 58125-6346 1-800/227-6736
FAX REQUEST TO: (701) 461-3466

NOTE: ALL BOXED AREAS MUST BE COMPLETED IN ORDER TO PROCESS.

LEVEL 1 NUMBER	Office Name
LEVEL 2 NUMBER	Office Name
LEVEL 3 NUMBER	Office Name
LEVEL 4 NUMBER	Office Name

SET-UP INFORMATION

DEPT/AGENCY/ OFFICE NAME	(Line 1; Max 22)
AO NAME	(Line 2; Max 22) (first name, middle initial, last name)
ADDRESS ONE	(Line 3; Max 20)
ADDRESS TWO	(Optional: Mailstop, Room, or Ste. No.; Max 10)
CITY	STATE (Line 4)
ZIP	(Line 5)
TELEPHONE NUMBER	
OFFICE LIMIT \$	(Up to \$999,900 in \$100 increments)

OTHER ACCOUNT INFORMATION (Optional)

EFFECTIVE DATE (Complete only if you do not want account set-up now)

I.M.P.A.C. Card Services Use Only:

REC'D DATE
 INPUT/VERIFY DATE
 REJECT REASON
 CALLED/RETURNED/COMMENTS
☐ FORM INCOMPLETE
☐ NEED AUTHORIZED SIGNATURE

INPUT SUBMITTED BY: Agency Program Coordinator

Authorized	
Signature	
Name	
Address	
Phone	
Date	

SEND REQUEST TO: I.M.P.A.C. CARD SERVICES
 P.O. Box 6346, Fargo, ND 58125-6346 1-800/227-6736
FAX REQUEST TO: (701) 461-3466

I.M.P.A.C. Card Services Use Only
 ASSIGNED ACCOUNT NUMBER BATCH # AOSSET-R0896

I.M.P.A.C.® APPROVING OFFICIAL ACCOUNT UPDATE

☐

CHANGE
FILE CODE 013

☐

CANCEL
FILE CODE 098

NOTE: ALL BOXED AREAS MUST BE COMPLETED IN ORDER TO PROCESS.

APPROVING OFFICIAL NAME _____

(Name as it appears on bank card file)

ACCOUNT NUMBER _____

(Max 16)

FILL IN ONLY THE INFORMATION BELOW THAT IS TO BE CHANGED.

OFFICE NAME _____ (Max 22)

APPROV OFFICIAL NAME _____ (Max 22)

ADDRESS ONE _____ (Max 20)

ADDRESS TWO _____ (Optional: Mailstop, Room, or Ste. No.; Max 10)

CITY _____ STATE _____

ZIP _____

TELEPHONE NO. _____

OFFICE LIMIT _____ (\$100 increments)

I.M.P.A.C. Card Services Use Only:

REC'D DATE _____

INPUT/VERIFY DATE _____

REJECT REASON _____

☐ FORM INCOMPLETE

☐ NEED AUTHORIZED SIGNATURE

INPUT SUBMITTED BY: Agency Program Coordinator

Authorized

Signature _____

Name _____

Address _____

Phone _____

Date _____

SEND REQUEST TO: I.M.P.A.C. CARD SERVICES
P.O. Box 6346, Fargo, ND 58125-6346 1-800/227-6736
FAX REQUEST TO: (701) 461-3466

I.M.P.A.C. Merchant Category Code Table

A -	Airlines, Airports
B -	Vehicle Rental, Dealers, Service, Gasoline, Parts, Towing
C -	Hotel, Motel
D -	Misc. Transportation (R.R., Taxi, Ambulance, Bus, Travel Agencies [No Airline Passage], Freight, Courier Service
E -	Telephone, Telegraph, Cable Services, Cable Equipment, Utilities
F -	Telemarketing Travel-Related Arrangement Services (No Travel Agencies)
G -	Mail Order Houses, Telephone Purchases, Subscription/Continuity Merchant
H -	Food/Dairy Stores, Drug/Liquor Stores
I -	Caterers, Restaurants, Bars
J -	Discount/Department/Variety Stores, Misc. General Merchandise, Duty Free Stores
K -	Misc. & Specialty Retail Stores - Lumber/Hardware, Lawn, Garden, Clothing, Home Furnishings & Equipment, Household Appliances, Music/Records, Government Services, Not Elsewhere Classified
L -	Contractors
M -	Camps, Camp Sites, Amusement & Recreational Services
N -	Misc. Personal Services
O -	Misc. Business Services
P -	Medical Services
Q -	Schools, Educational Services & Day Care
R -	Membership Organizations, Charitable and Social Organizations
S -	Fuel (Fuel Dealers - Fuel Oil, Wood, Coal, Liquefied Petroleum)
T -	Postage
U -	Government to Government Sales

I.M.P.A.C. Merchant Type Codes

11/04/96

000	ABCDEFGHJKLMNOPQRSTU	073	ABDEFGHJKLMNOPARSU	512	BCDGHUKOSU	667	BDEGHJKLMNOPARSTU
694	ABCDEFGHJKLMNOPRST	051	ABDEFGHKLNOPARSU	701	BCDGHUKLNOQ	271	BDEGHJKLMNOPAQSU
522	ABCEDEFGHIJKOU	037	ABDEFGHIJKLMNOPARSU	657	BCDGHUKLOPASTU	531	BDEGHUKLOSU
461	ABCEDEFGHIKLMOSU	244	ABDEGHJKLOPQSU	220	BCDGJKOQU	306	BDEGHUKOSU
526	ABCEDEFGHIKLOTU	499	ABDEGHJKLU	274	BCEFGHIJKLMNOPARSU	305	BDEGHUKOU
150	ABCEDEFGHIKLMOPRSU	527	ABDJUKOQRTU	285	BCEFGHIKLNOPARU	415	BDEGHJKLMNOPARSU
587	ABCEDEFGHIKLOTU	438	ABDJUKOQRTU	548	BCEFGHIKLNOPRSTU	263	BDEGHJKLMNOPOSU
436	ABCEDEFGHIKLOTU	671	ABDIS	184	BCEFGHIKLNOPU	259	BDEGHJKLMNOPARU
430	ABCEDEGHJKLMNOPQRTU	084	ABEFGHIJKLMNOPARSU	297	BCEFGUKOSU	272	BDEGHJKLMNOPRSU
211	ABCEDEGHUKLOSU	590	AC	028	BCEFGJKLMNOPQRSU	354	BDEGHJKLOPS
243	ABCEDEGHUKLOPQSU	691	ACDFGIMRU	349	BCEGHUKLNOPU	138	BDEGHJKLOPU
539	ABCEDEGHUKNOQRTU	516	ACDFGJO	666	BCEGHUKOM	218	BDEGHJKLORSU
178	ABCEDEIO	169	ACDGHUKLMOQU	665	BCEGHUKOMN	284	BDEGHJKNOQU
270	ABCEDEIOS	276	ACGHUKLOU	688	BCEGHUKLNOPARS	335	BDEGHJKOSU
408	ABCEDEFGJKLMNOPARSU	016	B	251	BCEGHUKLOPRU	365	BDEGHJKOU
454	ABCEDEFGJKLMNOPQRTU	288	BCDEFGHIJKLMNOPARSTU	267	BCEGHUKLOPRU	321	BDEGHJKOU
249	ABCEDEFGJKLMNOPQRTU	462	BCDEFGHIJKLMNOPARSU	265	BCEGHUKLOPU	520	BDEGHJKLOSTU
195	ABCEDEFGJKLMNOPQRTU	581	BCDEFGHIJKLMNOPARU	210	BCEGHUKLOU	189	BDEGHJKLONU
247	ABCEDEGHJKLMNOPARSU	109	BCDEFGHIKLNOQRTU	593	BCFGJKLMNOPQRTU	294	BDEGHJKLOPOSTU
505	ABCEDEGHJKLMNOPQRTU	070	BCDEFGHIKLNOQSU	304	BCFGJKLMNOPQRTU	396	BDEGHJKLOPU
484	ABCEDEGHJKLMNOPQRTU	463	BCDEFGHIKLNOQRTU	174	BCGHJKLMNOPQSU	390	BDEGHJKLOASTU
523	ABCEDEGHJKLMNOPQRTU	108	BCDEFGHIJKLMNOPARSU	221	BCGHJKLMNOPSU	209	BDEGHJKLORSU
575	ABCEDEGHJKLMNOPQRTU	087	BCDEFGHIJKLMNOPARSU	405	BCGHUKLOSU	030	BDEGHJKLOSU
517	ABCEDEGHJKLMNOPQRTU	298	BCDEFGHIKLORSU	376	BCGHUKLU	530	BDEGHJKLOU
574	ABCEDEGHJKLMNOPQRTU	043	BCDEFGHIJKLMNOPARSU	264	BCGHJKLMNOPQRTU	669	BDEGHJKLOSTU
594	ABCEDEHUKLOS	378	BCDEGHJU	199	BCGHJKLMNOPQRTU	525	BDEGHJKLSTU
031	ABCEDEHUKMNOSU	255	BCDEGHJKLMNOPARSU	175	BCGHJKLMNOPU	316	BDEGHJKOSU
413	ABCEDEHUKMNOPQRTU	131	BCDEGHJKLMNOPQSPU	513	BCGHUKMU	322	BDEGHJKOU
432	ABCEDEHUKMNOPQRTU	106	BCDEGHJKLMNOPQRTU	511	BCGHUKOQU	344	BDEGHJKOU
151	ABCEDEHUKMNOPQRTU	089	BCDEGHJKLMNOPQSU	345	BCGHUKU	017	BDEGHJKLOSU
416	ABCEDEHUKMNOPQRTU	075	BCDEGHJKLMNOPQSU	257	BCGHUKU	431	BDEGHJKLSTU
002	ABCEDEHUKMNOPQRTU	394	BCDEGHJKLMNOPQSU	532	BCHUKLOPRU	307	BDEGHJKOU
004	ABCEDEHUKMNOPQRTU	203	BCDEGHJKLMNOPQSU	589	BCHUK	346	BDEGHJKOU
547	ABCEDEHUKMNOPQRTU	153	BCDEGHJKLMNOPQRTU	080	BCHUK	374	BDEGHJKOU
572	ABCEDEHUKMNOPQRTU	458	BCDEGHJKLMNOPQRTU	201	BCJKLNOQSU	027	BDEGHJKLOSU
452	ABCEDEHUKMNOPQRTU	550	BCDEGHJKLMNOPQRTU	100	BCJKLNU	148	BDEGHJKLOSU
455	ABCEDEHUKMNOPQRTU	182	BCDEGHJKLMNOPQRTU	054	BCJKLOPSU	489	BDEGHJKLOPOSTU
668	ABCEDEHUKMNOPQRTU	296	BCDEGHJKLMNOPQRTU	005	BD	384	BDEGHJKLOPOSTU
524	ABCEDEHUKMNOPQRTU	097	BCDEGHJKLMNOPQRTU	090	BDEFGHIJKLMNOPARSU	361	BDEGHJKLOPOSTU
074	ABCEDEHUKMNOPQRTU	143	BCDEGHJKLMNOPQRTU	157	BDEFGHIJKLMNOPOSU	242	BDEGHJKLOPOSTU
412	ABCEDEHUKMNOPQRTU	535	BCDEGHJKLMNOPQRTU	081	BDEFGHIJKLMNOPARSU	450	BDEGHJKLOPOSTU
205	ABCEDEHUKMNOPQRTU	248	BCDEGHJKLMNOPQRTU	188	BDEFGHIJKLMNOPARSU	598	BDEGHJKLOPOSTU
145	ABCEDEHUKMNOPQRTU	549	BCDEGHJKLMNOPQRTU	165	BDEFGHIJKLMNOPARSU	246	BDEGHJKLOPOSTU
		507	BCDEGHJKLMNOPQRTU	563	BDEFGHIJKLMNOPARSU	677	BDEGHJKLOPOSTU
				402	BDEFGHIJKLMNOPARSU	024	BDEGHJKLOPOSTU

245	BGCHJKOPASU	212	BGHJKLMOQU	122	BKLOU	286	CGHJKOU
537	BGCHJLMOQU	419	BGHJKLMOPRU	355	BKJL	159	CGJJKOU
555	BDGJKLNOQARTU	571	BGHJKLOPST	467	BKLNOPSU	204	CGJKLMOQARU
104	BDGJKLOPQRSU	546	BGHJKLOSTU	077	BKLNOSU	047	CGJKLNOQRSU
063	BDGJKLOQU	666	BGHJKLLOU	254	BKJLOU	190	CGJKLOPQRU
170	BDGJKLOU	404	BGHJKM	460	BKJMNOPQU	576	CGJKLOART
172	BDGJKLOU	466	BGHJKOU	032	BKJNOSU	556	CGJKLOARTU
551	BDGJKMOQARU	680	BGHJKLMNOPQRSUT	253	BKJOSU	393	CGJKMU
062	BDGJKOQU	418	BGHJKLMNOPQRU	142	BKJOU	443	CGJKRU
352	BDGJKOU	433	BGHJKLNOPARTU	114	BKJU	132	CGJKU
315	BDGJKU	400	BGHJKLNOPQRU	363	BLO	533	CGLOQART
325	BDGKOU	289	BGHJKLNOPRSU	401	BK	098	CHI
700	BDJKLNOU	166	BGHJKLNOPSU	529	BKLNOU	036	CI
464	BDJLSU	502	BGHJKLNOSTU	124	BKLOU	069	CJKLOPASU
323	BDJKOU	561	BGHJKLOPSU	368	BKS	485	CJKLORTU
314	BDJKU	673	BGHJKLOASTU	277	BN	435	CLQRTU
604	BDLO	302	BGHJKLOOSU	444	BO	067	CQ
025	BEFGHJKLMOPARSU	434	BGHJKLPARTU	091	BS	093	D
052	BEFGHJKLMOPARSU	398	BGHJKMO	065	C	310	DEFGHJKLMOQARTU
383	BEFGHJKLNOQRSU	506	BGHJKMOTU	200	CDEGHJKLMOFPSU	487	DEFGHJKLNOQRU
577	BEFGHJKLNOQU	392	BGHJKNOPU	278	CDEGHJJKLOQARU	096	DEFGJKLOPQU
176	BEFGHJKLNOU	411	BGHJKNOU	457	CDEGHJJKLOPARSU	338	DEGHJKLMOFPSRU
451	BEFGHJKLQPRTU	521	BGHJKOPQRU	071	CDEGHJJKLOPARU	266	DEGHJKLMOFSU
101	BEGHJKLLOPU	359	BGHJKOPU	503	CDEGHJJKLOPQRTU	679	DEGHJKLNOPOSTU
465	BEGHJKOASU	357	BGHJKOU	262	CDEGHJKLNOU	177	DEGHJKLNOQPSU
692	BEGHJKORSU	329	BGHJKU	022	CDEGHJJKLOPARU	326	DEGHJKOU
562	BEGHJKOU	675	BGHJNORU	468	CDEGHJKLMOU	567	DEGHJKOTU
417	BEGHJKLMOQARU	545	BGKIORU	330	CDEGHJKMU	578	DEGHJKOTU
082	BEGHJKLNOPRSU	514	BGKLOU	186	CDEGHJKOU	518	DEGIOTU
219	BEGHJKLOQU	699	BGJKLMOQARU	224	CDEGHJJKLOQU	469	DEGJKLMU
399	BEGHJKLOU	439	BGJKLNOPARU	275	CDEGHJKLNOPASU	282	DEGJKLNOQRU
324	BEGHJKOU	441	BGJKLNOPARU	234	CDEGHJJKLOPASU	320	DEGJKLOPQRU
358	BEGHJKOU	491	BGJKLNOU	238	CDEGHJKOPQU	428	DEGJKLORTU
287	BEGHJKU	543	BGJKLNOASTU	235	CDEGHJKOQU	156	DEGJKLOU
373	BEGJ	023	BGJKLOPARU	586	CDEGHJJKLOQU	595	DEGJKMS
528	BEGJKLMOQARU	292	BGJKLOQARU	118	CDEGHJKLNOU	239	DEGJKOU
582	BEGJKLMOQARU	592	BGJKLOASTU	536	CDEGHJJKLOPARSU	347	DEGKOU
510	BEGJKLMOQU	504	BGJKLOASU	388	CDEGHJKLMOQARU	018	DEJKLOU
130	BEGJKLNOPARU	193	BGJKLOSU	192	CDEGHJKLMOU	149	DFGJKLMORU
078	BEGJKLNOPRSU	079	BGJKLOU	225	CDGJKOQU	060	DFGJKOU
490	BEGJKLNOU	596	BGJKMSO	117	CDGJKU	470	DGHJKLMOU
332	BEGJKLNOQU	697	BGJKNOU	064	CEFGHJKLMOQARU	309	DGHJKLMOQASTU
035	BEGJKLOPRSU	588	BGJKOPARTU	515	CEFGJKLNOQRTU	492	DGHJKLNOQARSU
269	BEGJKLOPU	591	BGJKOASTU	095	CEFGJJKLOASU	319	DGHJKLORU
601	BEGJKLOU	448	BGJKORTU	202	CEGHJKLMOQARU	308	DGHJKLNOPARSU
214	BEGJKLOSU	301	BGJKOSU	380	CEGHJKQU	216	DGHJKLNOQARU
387	BEGJKNOSU	445	BGJKOU	540	CEGHJKLOPU	283	DGHJKNOPU
083	BEGJKNOSU	446	BGJKROU	133	CEGHJKLNOU	279	DGHJKORU
560	BEGKOPQASTU	447	BGJKTU	215	CEJKLMOQARU	658	DGHJKLNOQS
059	BEJKLNOU	147	BGJKU	088	CEJKLOU	236	DGHJKLOQU
364	BEJKOU	155	BGJKU	136	CEGJKNOQARU	227	DGHJKLOSU
403	BFGJKLOSTU	348	BGJOU	135	CEGJKNOQARU	233	DGHJKOPSU
676	BFGJKM	569	BGK	111	CEGJNOPQR	232	DGHJKOSU
217	BFGJKOU	313	BHJJKPU	110	CEGJNOQR	226	DGHJKOU
681	BGCHJKLOQASTU	564	BHJKNMOQASTU	333	CGHJJKLMOQARTU	660	DGHJPU
682	BGCHJKLOASTU	086	BHJKNORU	207	CGHJJKLMOQARU	493	DGJKLMOQARU
683	BGCHJKOASTU	266	BHJKOSU	167	CGHJJKLOQU	107	DGJKLMOQARU
049	BGH JKLOPU	113	BHJKU	375	CGHJJKMU	471	DGJKLMU
168	BGHJKLMOQARSU	260	BHJLP	299	CGHJKU	472	DGJKLNOU
440	BGHJKLMOQARU	353	BJUKU	034	CGHJKLMOQARU	603	DGJKLOPQU

585	DGJLOPRTU	662	EGJOQRTU	501	GJKLMPQARU	327	HUKMNOU
565	DGJKLOPU	648	EGKLOSU	498	GJKLMPNOU	116	HUKMU
410	DGJKLOQRTU	241	EGKOU	041	GJKLMPNOQARU	103	HUKU
456	DGJKLOQRTU	473	EHKLMU	423	GJKLMPQARU	181	HUKLMOQU
570	DGJKLOQRTU	372	EJK	425	GJKLMPQARU	367	HUKNOPQATU
579	DGJKLOQU	366	EJKNOPARTU	048	GJKLMPQARSU	141	HUKOU
420	DGJKLORTU	342	EJKOSU	406	GJKLMPQARTU	670	HUKOU
318	DGJKLORU	044	EJKOU	500	GJKLMPQARU	483	HKLNU
678	DGJKLORU	362	EK	497	GJKLMPU	261	HKLPU
573	DGJKLOTU	334	EKOU	422	GJKLNORTU	105	HKU
112	DGJKLOU	370	ELO	085	GJKLNORU	397	I
429	DGJKNOPARTU	222	FGJKU	180	GJKLNOSU	125	IKLOU
061	DGJKOQU	183	FGJKNOQARU	050	GJKLNOU	206	JKLMOQSU
191	DGJKORU	258	FGJKOQU	663	GJKLNOUQ	303	JKLNOQRTU
237	DGJKOU	053	FGJKOU	453	GJKLMOQARU	008	JKLNORU
240	DGJKOU	331	FGQU	020	GJKLOPQARU	021	JKLOPQARU
056	DHJ	026	FJKLNU	437	GJKLOQRTU	197	JKLOQSU
014	DJKLMPQARSU	198	G	293	GJKLOQARU	068	JKLOSU
173	DJKOU	496	GHIJKLMPNOQARU	661	GJKLOQRTU	046	JKLOU
010	DKNOPQRU	495	GHIJKLNOQARU	228	GJKLOQU	407	JKLOU
414	DKNOPRTU	371	GHIJKLO	421	GJKLORTU	019	JKLU
057	DS	664	GHIJKLOPST	481	GJKLORU	154	JKNORSU
568	E	509	GHIJKLOSTU	038	GJKLOSU	013	JKNORU
006	EFG	213	GHIJKMU	144	GJKLOUP	072	JKOPU
001	EFGHIJKLMPQARSU	494	GHIJKOQARU	689	GJKLOUP	223	JKOSU
042	EFGHIJKLMPNOQARSU	475	GHIJKOU	427	GJKLPQARSU	194	JKOU
602	EFGHIJKLMPNOU	389	GHIJKORU	426	GJKLPQARSU	382	JKSNOU
356	EFGHIJKLNOQARSU	476	GHIJKSU	426	GJKLPQARSU	381	JKSTU
273	EFGHIJKLNOQSU	474	GHIJKU	386	GJKLPQARU	284	JKTO
128	EFGHIJKLNOU	196	GHIJKLMPNOQARSU	424	GJKLQU	115	JKU
252	EFGHIJKLNOQARU	538	GHIJKLMPNOQARU	480	GJKLU	009	JM
129	EFGHIJKLNOQU	566	GHIJKLMOQARU	482	GJKMU	152	JO
127	EFGHIJKLNOU	687	GHIJKLMPORT	659	GJKNOPTU	337	JOQ
341	EFGHIJKLOPQARU	311	GHIJKLNOQARU	291	GJKNOQARU	449	KLNOPRU
343	EFGHIJKLOPTU	336	GHIJKLNOQARU	696	GJKNOU	350	KLNOPU
120	EFGHIJKLNOQARU	557	GHIJKLNOQARU	033	GJKOPU	126	KLOPU
185	EFGHIJKLNOQASU	542	GHIJKLNOQU	163	GJKOPU	094	KLOU
055	EFGHIJKLOPRSU	486	GHIJKLNOU	187	GJKOQU	162	KU
583	EGHIU	280	GHIJKLOPQARU	029	GJKORU	395	LNO
541	EGHIJKLMPQARSU	534	GHIJKLOPSTU	580	GJKOT	369	LO
164	EGHIJKLNOQARU	058	GHIJKLOQARSU	488	GJKOTU	558	LOU
674	EGHIJKLOSU	379	GHIJKLORTU	137	GJKOU	290	NOP
317	EGHIJKOU	686	GHIJKMPART	377	GJKPU	328	O
045	EGJKLNOQARU	599	GHIJKMQ	160	GJKORU	544	OQR
360	EGJKLNOQAU	685	GHIJKMQART	015	GJKRU	385	OU
442	EGJKLNOQRTU	597	GHIJKMAU	146	GJKSU	066	P
208	EGJKLNOQU	477	GHIJKMRU	552	GJKTU	011	PR
134	EGJKLNOU	231	GHIJKNOQARU	039	GJKU	684	Q
139	EGJKLNOU	230	GHIJKNOQU	479	GJKU	012	QR
559	EGJKLOQU	459	GHIJKNOU	695	GJO	003	S
600	EGJKLOS	229	GHIJKOQU	519	GJOQRT	300	T
339	EGJKLOTU	158	GHIJKOU	693	GJRU	099	U
268	EGJKLOU	312	GHIJKPU	351	GKNOPU		
040	EGJKNOQARU	281	GHIJKAU	121	GKOU		
409	EGJKNOQRTU	391	GHIJKRU	119	GKU		
171	EGJKORU	553	GHIJKTU	250	GP		
340	EGJKOS	123	GHIJKU	672	GR		
295	EGJKOSU	478	GHIKPU	092	H		
102	EGJKOU	554	GHIKTU	007	HIU		
140	EGJKU	161	GHIKAU	690	HUKMNPQARTU		

FT EUSTIS / TRANSPORTATION CTR
 GARY SWANSON
 FINANCE & ACCTG OFFICE
 BLDG 662
 FT EUSTIS VA 23604-0000

CARL HODGE
 TERRY L FLOYD
 DEH
 BLDG 1404 HVAC SHOP
 ATZF EHW
 FT EUSTIS VA 23604-0000

PAGE	1
4716	
4716	
9 23 94	
TOTAL	413.81

APPROVING OFFICIAL

DPW
 THOMAS D JENNINGS
 ATZF PWV
 BLDG 1407
 FT EUSTIS VA

STATEMENT OF ACCOUNT U.S. GOVERNMENT CREDIT CARD

23604-5306

JWOD (NIB/NISH) MANDATORY SOURCE ITEMS - FURNISHED BY PEOPLE WHO ARE BLIND OR SEVERLY DISABLED - MUST BE PURCHASED THROUGH GSA. USE YOUR I.M.P.A.C. GOVERNMENT CREDIT CARD AT GSA CUSTOMER SUPPLY CENTERS FOR JWOD OFFICE SUPPLIES, CLEANERS AND MORE. JWOD = JOBS FOR PEOPLE WITH DISABILITIES.

REFERENCE NUMBER	MERCHANT NAME	AMOUNT
08/22/94 XV 08/24 24418004235235016850809	VIRGINIA REFRIGERATION SU NEWPORT NEWS VA 1711	370.80
DESCRIPTION ACCTG CODE	TC 23124-4R	
09/02/94 XV 09/07 24418004250250017377504	VIRGINIA REFRIGERATION SU NEWPORT NEWS VA 1711	43.01
DESCRIPTION ACCTG CODE	Refriger Parts 75239804R	
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		
DESCRIPTION ACCTG CODE		

USER FIELD 2	PURCH LIMIT	2,500	
TAX EXEMPT #	30 DAY LIMIT	4,000	TOTAL 413.81

TURN TO REVERSE SIDE FOR CERTIFICATION OF PURCHASE
 Exhibit 9

CARDHOLDER CERTIFICATION STATEMENT

"I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL OF MY STATEMENTS ARE TRUE, CORRECT, COMPLETE AND MADE IN GOOD FAITH AND SUBJECT TO TITLE 18 U.S. CODE SECTION 1001"

Tony Flay 10-3-94 [Signature] Oct 4
CARDHOLDER SIGNATURE DATE APPROVING OFFICIAL SIGNATURE DATE

PURCHASES MADE WITH THE CREDIT CARD ARE IN MOST INSTANCES EXEMPT FROM STATE AND LOCAL TAXES. IT IS IMPORTANT THAT YOU ADVISE THE MERCHANT OF THIS BEFORE THE PURCHASE IS AUTHORIZED OR THE BILL IS PREPARED.

INSTRUCTIONS FOR DISPUTING A SALES TRANSACTION

1. Attempt to resolve the dispute with the vendor.
2. Complete the Cardholder Statement of Questioned Item form. This form is available from your Approving Official or Agency Program Coordinator.
3. Pay particular attention to:
 - describing the attempted vendor resolution
 - signing the form
 - providing your day time telephone number including area code
 - attaching any supporting documentation such as credit vouchers, return shipping documents such as postal receipts or UPS receipts, etc
4. Return the original form to: I.M.P.A.C. Customer Service
P.O. Box 173309
Denver, CO 80217-9566
5. The Statement of Questioned Item must be returned to RMCS no later than 60 days after the statement date on which the transaction appeared in order to preserve your rights to dispute the transaction.
6. Retain a copy for your files and forward a copy with your certified Statement of Account to your Approving Official or other routing as indicated by your office's internal procedures.

If you have any questions concerning disputing a transaction, you are encouraged to call I.M.P.A.C. Customer Service at 1-800-227-6736 so that we might assist you.

ROCKY MOUNTAIN BANKCARD SYSTEM®
I.M.P.A.C.® PROGRAM
CARDHOLDER STATEMENT OF QUESTIONED ITEM
(Please print or type in black ink.)

CARDHOLDER NAME (please print or type)

ACCOUNT NUMBER

CARDHOLDER SIGNATURE

DATE

(AREA CODE) TELEPHONE NUMBER

The transaction in question as shown on Statement of Account:

Transaction Date

Reference Number

Merchant

Amount

Statement Date

Please read carefully each of the following situations and check the one most appropriate to your particular dispute. If you have any questions, please contact us at 800/227-6736. We will be more than happy to advise you in this matter.

1. **UNAUTHORIZED MAIL OR PHONE ORDER**

☐ I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

2. **DUPLICATE PROCESSING - THE DATE OF THE FIRST TRANSACTION WAS _____.**

☐ The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.

3. **MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ _____.**

☐ My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved. **(Please provide a separate statement detailing the merchant contact, and the expected date to receive merchandise.)**

☐ My account has been charged for the above listed transaction. I have contacted this merchant on _____ (date) and canceled the order. **I will refuse delivery should the merchandise still be received.**

4. **MERCHANDISE RETURNED IN THE AMOUNT OF \$ _____.**

☐ My account has been charged for the above listed transaction, but the merchandise has since been returned
Enclosed is a copy of my postal or UPS receipt.

5. **CREDIT NOT RECEIVED**

☐ I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. **A copy of the credit voucher is enclosed.** (Please provide a copy of this voucher with this correspondence.)

6. **ALTERATION OF AMOUNT**

☐ The amount of this charge has been altered since the time of purchase. **Enclosed is a copy of my sales draft showing the amount for which I signed.** The difference of amount is \$ _____.

7. **INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE**

☐ I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Statement of Questioned Item Form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear in my account.

8. **COPY REQUEST**

☐ I recognize this charge, but need a copy of the sales draft for my records.

9. **SERVICES NOT RECEIVED**

☐ I have been billed for this transaction, however, the merchant was unable to provide the services.

☐ Paid for by another means. My card number was used to secure this purchase, however final payment was made by check, cash, or another credit card. **(Enclosed is my receipt, canceled check (front & back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means.)**

10. **NOT AS DESCRIBED**

☐ (Cardholder must specify what goods, services, or other things of value were received.) The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint.) _____

11. **If none of the above reasons apply - please describe the situation:**

(Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement.)

MAIL TO: I.M.P.A.C. Card Services, P.O. Box 6346, Fargo, ND 58125-6346

FAX TO: (701) 461-3466

BUSINESS ACCOUNT SUMMARY
MASTER ACCOUNT SUMMARY REPORT

DATE 04/03/94 PAGE 2
RUN: 04/03/94 -08.40

RMBCS R090 PROC 4716 CTR
LEVEL1: 4716 LEVEL2: 47 LEVEL3: 99 LEVEL4: 9999

MASTER ACCOUNT NUMBER 4716-4799-9999-9999
SHERRY ANDERSON

GSA
2000 INDEPENDENCE HWY
WASHINGTON DC 20230

(SAMPLE)

OFFICE LIMIT \$100,000

PREVIOUS BALANCE ==>

AMOUNT

4,654.22

PURCH DATE	PROC DATE	SRC	REFERENCE	C/H ACCT # / ADJUSTMENTS	CARDHOLDER NAME	AMOUNT
04-03-94	04-03-94	SG	99999	BALANCE TRFR TO INVOICE		
			TRANSFERRED FROM	4716-4799-9999-1234	GARY HEFNER	4,654.22-
			TRANSFERRED FROM	4716-4799-9999-1579	TAMMY LYNN	2710.58
			TRANSFERRED FROM	4716-4799-9999-4565	JAMIE BURTON	25.00
			TRANSFERRED FROM	4716-4799-9999-7898	BILL DONALDSON	347.44
						6157.30

CURRENT BALANCE ==> 9240.32

EXPLANATION:

1. RMBCS R090 - MASTER ACCOUNT SUMMARY
2. DATE
3. MASTER ACCOUNT SUMMARY REPORT
4. MASTER ACCOUNT NUMBER
5. APPROVING OFFICIAL OFFICE NAME, ADDRESS
6. OFFICE LIMIT
7. PREVIOUS BALANCE
8. PURCH DATE/PROC DATE
9. SRC/REFERENCE
10. C/H ACCT # / ADJUSTMENTS
11. CARDHOLDER NAME
12. AMOUNT
13. CURRENT BALANCE

Number and title of Report - Approving Official Summary.
Report will be generated on the same date each month. If assigned date falls on a weekend or holiday, the report will be generated the preceding business day.
Title of 1st Section of Report - Master Account Summary details total of each cardholder's purchases.
Approving Official Account Number.
Information from Approving Official file. Also appears on Page 1 of this report.
Approving Official's 30-Day Office Limit.
Balance on previous Approving Official Statement.
Date of RMBCS Automatic Payment to remove previous balance to separate Accounts Receivable System (not actual date of Billing Office payment.)
RMBCS internal reference number of automatic payment transaction. "Transferred From" indicates automatic transfer of cardholder balance to Approving Official account.
Refers to the actual cardholder's account number as it appears on their card and statement.
Refers to the actual cardholder's name as it appears on their card and statement.
Total dollar amount transferred from each cardholder account to the Approving Official Account.
Total of all cardholder purchases for that billing cycle.

EXHIBIT 12

SAMPLE
MANAGEMENT CONTROL EVALUATION CHECKLIST

1. FUNCTION. The function covered by this checklist is the administration of the IMPAC Purchase Card Program.
2. PURPOSE. The purpose of this checklist is to assist Commanders and managers in evaluating the key management controls outlined below. It is not intended to cover all controls.
3. INSTRUCTIONS. Answers must be based on the actual testing of key management controls (e.g., document analysis, direct observation, sampling, simulation, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key management controls must be formally evaluated at least once every five years. Certification that this evaluation has been conducted must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).
4. TEST QUESTIONS.
 - a. Are cardholders, approving officials and certifying officers nominated by the chain of command to the Agency Program Coordinator?
 - b. Is there a separation of duties between cardholders, approving officials, PBOs and hand receipt holders. For example, prohibited relationships could include but not be limited to: a cardholder cannot be a PBO or hand receipt holder, an approving official cannot be a hand receipt holder, and a single individual cannot buy, receive and certify fund availability for purchases.
 - c. Has the installation/activity Resource Manager established a funding cite for each purchase card account?
 - d. Has the installation/activity Resource Manager approved monthly purchase limits for cardholders and approving officials?
 - e. Have adequate funds been committed up-front for each cardholder?
 - f. Have cardholders checked mandatory sources of supply before making purchases?
 - g. Have cardholders reconciled monthly statement of accounts and forwarded to approving officials within 5 work days after the closing date on the account?

EXHIBIT 12

SAMPLE
MANAGEMENT CONTROL EVALUATION CHECKLIST
(Continued)

h. Have approving officials forwarded monthly statements of account and invoices to the Defense Finance and Accounting Service (DFAS) by the 10th work day after the closing date on the account?

i. Have cardholders, approving officials and certifying officers attended standard Army training on IMPAC procedures before accounts are activated?

j. Does the invoice agree with the certified monthly statement of accounts?

k. Does the Finance and Accounting Office make timely payments to Rocky Mountain Bank?

AFARS -- Part 13

Simplified Acquisition Procedures AAC 96-1

Aug 1, 1996

Subpart 13.90 -- Government Purchase Cards

13.9000 -- Scope of Subpart.

This subpart provides guidance on purchases made using the International Merchant Purchase Authorization Card (I.M.P.A.C.). The guidance and requirements herein are in addition to that provided by the Governmentwide Commercial Credit Card Service Contract Guide and the Sample Agency Internal Operating Procedures published by the General Services Administration (GSA).

13.9001 -- General.

- (a) The purchase card provides procurement and nonprocurement personnel with a simplified method of purchasing commercially available supplies and services which do not exceed the micropurchase threshold.
- (b) The purchase card may be used as a method of payment on transactions above the micropurchase threshold in accordance with requirements outlined in this subpart.
- (c) Purchase cards shall be issued only to individuals who have received the orientation/training on the purchase card program as required in these procedures.
- (d) Contracting offices shall not issue purchase cards to contractors. If contractors working on cost type contracts request cards, their request shall be forwarded to Rocky Mountain Bank Card System with a letter from the contracting office stating that the card is being requested pursuant to 48 CFR 51.102.

13.9002 -- Agency/Command Responsibilities.

- (a) PARCs at the major commands are responsible for the overall implementation and administration of the purchase card program at their subordinate commands and installations.
- (b) Chiefs of Contracting Offices shall --
 - (i) Develop internal operating procedures and incorporate appropriate controls in the Command or Installation Internal Control Program. Procedures and controls shall be written so as to place minimum burdens on cardholders;
 - (ii) Designate an agencyprogram coordinator and approving officials;
 - (iii) Issue delegations of authority to cardholders;
 - (iv) Approve training course content and instructor qualifications;
 - (v) Ensure prescribed training of cardholders and approving officials;
 - (vi) Ensure appropriate functional participation in the development and administration of the program (e.g., Finance and Accounting, Director of Logistics, Director of Public Works, etc.); and
 - (vii) Establish controls to assure individuals who have not completed the certification required by FAR 3.104-12 do not exceed \$20,000 in total annual purchases.

- (c) Agency Program Coordinators (APC) shall serve as the purchase card focal point at each activity. The APC shall be the liaison between the activity, GSA, Rocky Mountain Bank Card System and the various directorates on the installation.
- (d) Cardholders shall reconcile the bank's monthly statement of account with purchases actually made within 5 working days of receipt. They shall maintain adequate records of purchases to validate required procedures were followed and appropriate approvals were obtained.
- (e) Approving officials shall ensure cardholders adhere to appropriate internal procedures and forward certified cardholders' monthly statements of account to the official billing office within 22 days after the end of the billing period.

13.9003 -- Purchase Card Use.

Use of the purchase card must meet the following conditions in addition to conditions imposed by the FSS contract:

- (a) A single purchase transaction may include multiple items, but the total amount, to include incidental charges, e.g., transportation costs, shall not exceed the single purchase limit. Each transaction shall involve a single delivery and payment. Purchases shall not be "split" in order to stay within the single purchase limit. Receipt of the item should be within the billing cycle or by the time the monthly report is received to simplify monthly reconciliations.
- (b) Cardholders shall advise Merchant/Vendors at the time the transaction(s) is/are made that items purchased with the card are "For Official United States Government Use." Most states will exempt purchases made by the Government from state and local taxes.
- (c) Dollar limits. Cardholders shall not exceed the micropurchase threshold for a single purchase. The card may be authorized for use as a method of payment when specifically authorized in the letter of authorization, and
 - (i) the card is being used in conjunction with a Simplified Acquisition Procedure such as a Purchase Order or Blanket Purchase Agreement, or
 - (ii) the card is being used to initiate calls or orders placed against existing contracts or agreements which include applicable clauses/provisions.
 - (iii) contract provisions identify method of payment as government purchase card.

13.9004 -- Training Requirements.

- (a) Cardholders and approving officials shall receive training and orientation covering the use of the card prior to being delegated authority under the program. Training may be locally developed, but specifically designed to cover federal, defense, and departmental regulations, policies and procedures pertaining to micropurchases and simplified acquisition procedures, as applicable. Orientation shall address GSA, Rocky Mountain Bank Card System and installation-unique procedures for use of the IMPAC Card.
- (b) Individuals who have completed Purchasing Fundamentals (PUR 101) or Contracting Fundamentals (CON 101) require only the purchase card orientation training.
- (c) Cardholders shall receive procurement ethics training. Cardholders shall execute the procurement integrity certification required by FAR 3.104-12 if the sum of their annual purchases is expected to exceed \$20,000.
- (d) The Chief of the Contracting Office may require additional training depending on the thresholds and circumstances established for the card's use.